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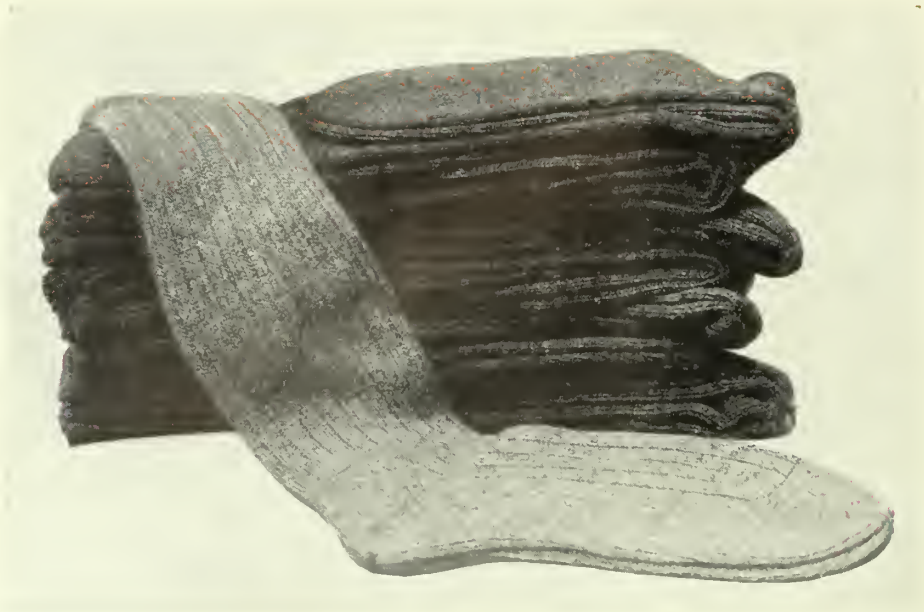
MEN'S WEAR REVIEW

Vol. X PUBLICATION OFFICE: TORONTO No. 1

JANUARY
1920

THE MACLEAN PUBLISHING COMPANY, LIMITED



Hawthorn Hosiery For Men

Here are just a few reasons why merchants find HAWTHORN All-Wool Hosiery for men such a popular selling line.

First—Their appearance is smart and attractive.
Second—The finish is smooth and the colors rich and appealing.
Third—The yarn is all wool of our own manufacturing.
Fourth—They are hand looped for comfort.
Fifth—Their value is unsurpassed.

You will find them a decided departure from the ordinary hose—a really different kind that will net you handsome profits.

Hawthorn Mills, Limited

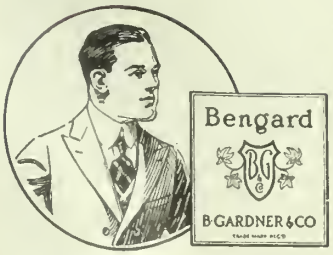
Carleton Place, Ontario

Selling Agents:

TORONTO—Little & Little, 152 Bay St.
MONTREAL—Luke F. Moore, Coristine Bldg.
PICTOU, N.S.—V. A. Barnwell.
WINNIPEG—Fred Rumble, Hammond Bldg.
VANCOUVER—A. J. Snell, Vancouver Hotel.

THE BARRED DOOR

— Or the open?



Bengard
Clothes

THE PATHWAY
TO STEADY BUSINESS GROWTH

is accessible or not, according to
the character of the merchandise
you handle.

B. GARDNER & COMPANY
MONTREAL

MARATHON
WASHABLE FLEXYDE
BELTS

New 1920 Sport Models

A BIG NEW IDEA WITH TREMENDOUS SALES POSSIBILITIES

THERE has always been a demand for men's sport belts—something different and more "classy" for particular dressers.

The new Marathon Sport Belts are the first to satisfactorily meet this demand. They are only three-fourths of an inch in width—the Marathon Washable Flexyde makes a narrow belt possible and practical for lasting satisfaction without curling, stretching, cracking or fraying on the edges. Marathon Sport Models are made in black, cordovan and silver grey with various styles and grades of patented Grant-Grip Buckles.

Marathon Sport Belts of Washable Flexyde offer increased opportunity for bigger business and profits for all who are handling the Marathon line.

Deliveries can be made about February 1st. Write now for samples and prices. We suggest your placing orders soon to be sure of early shipment. Jones & Robinson, Brockville, Ontario, are exclusive Canadian distributors for Marathon Flexyde Belts.

National Newspaper Advertising

Marathon Belts of Washable Flexyde will be advertised nationally in the biggest and best newspapers, continuously, by the biggest general advertising campaign ever conducted on belts. This will help build bigger and better business for Marathon dealers—**CASH IN ON IT!**

MARATHON FLEXYDE BELT DEP'T.

The Marathon Tire & Rubber Co.

CUYAHOGA FALLS, OHIO, U.S.A.

ACME
TRADE MARK

Acme Glove Works, Limited
Montreal

Branches:
Craig St., Montreal Marieville Joliette St. Tite

Salesmen Are Now Out

Acme 1920 samples will win your attention and interest because our range is larger and more varied than ever and is comprised of merchandise values no keen buyer will disregard.

Working Gloves and Mitts

Fine Dress Gloves Knit Goods Shirts

Overalls Sheep-Lined Clothing

Mackinaw Clothing Moccasins Larrigans

1919 **1920**

Facts Not Fancies

Despite the abnormal conditions which have held sway during the past year—amongst which was the difficulty of obtaining raw material—we are pleased to announce that we have delivered 95% of all orders booked.

Our production has increased 50% over former years. This has been accomplished by promoting a co-operative spirit amongst employers and employees.

The unprecedented demand for

CROWN PANTS

has made us more firmly convinced than ever, that any efforts we have made in bringing CROWN PANTS to the standard of HONEST VALUE AND SATISFACTION-GIVING QUALITIES have been amply rewarded by your esteemed patronage.

Permit us to take this opportunity of expressing the hope that the coming year may see a continuance of the pleasant relationship that has existed in the past, and that the year will be filled with JOY, HAPPINESS and HONEST PROSPERITY.

CROWN PANTS COMPANY

322 Notre Dame Street West - MONTREAL

SERVICE NOT PROMISES

has been the motto which has brought

DUKTEX COATS

to the "SECOND TO NONE" position these Weather-proof Garments hold to-day.

Despite increased cost of production — increased cost of raw materials—and the fact that the price of other similar garments has increased as much as 100%, we are pleased to make the positive statement that

OUR COATS HAVE NOT ADVANCED MORE THAN 25% COVERING A PERIOD OF 3 YEARS

This, coupled with the Sterling Quality of our merchandise, has been the means of securing the confidence of our esteemed customers.

We thank you for your liberal patronage in the past, and looking forward, with confidence, to a continuance of your goodwill and esteemed orders, we take this opportunity of expressing the hope that the coming year will be a Banner one for us all.

DUKTEX COAT COMPANY

Makers of Specialty Coats

322 Notre Dame Street West - - MONTREAL

The Established Quality Reputation

of all Men's Furnishings from the House of Racine ensures that good value appreciation of the merchant and the customer satisfaction that creates sales.

A goodly assortment of everything in Men's Fine Furnishings at prices that are sane and fair.

Men's Furnishings

that will attract attention and produce sales are noticeable throughout our Spring offerings. Men's Fine Shirts in handsome colors and attractive fabrics, a fine line of work shirts, sweater coats, socks, waterproofs, collars, gloves, umbrellas, etc., etc.

Visit a sample room, write a letter, send a wire or tell us by 'phone---to prove it to you.

Alphonse Racine, Limited

"The Staple Dry Goods House of Canada"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

SHERBROOKE
THREE RIVERS

HAILEYBURY
Matabanick Hotel

SIDNEY, N.S.
269 Charlotte Street

OTTAWA
114 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

RIVIERE DU LOUP
Hotel Antil

—about them you should know

"Everybodys Overalls"

1- They have a good appearance and are made to keep it.

2- They are constructed from the very best materials. Strongly sewn and reinforced at all straining points.

3- They are sufficiently roomy to give absolute comfort without sacrificing good fit.

4- They sell at a fair price and offer a good profit.

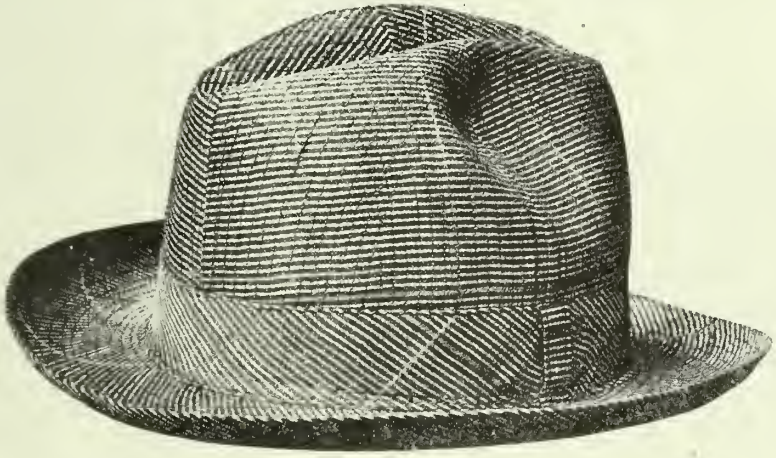
5- They will absolutely please you and your customers.

"Everybodys Overalls"

LONDON, CANADA

BRANCHES
Montreal, Que.
Cobalt, Ont.
Winnipeg, Man.
O'Leary, P.E.I.

ONTARIO REPRESENTATIVES
Mr. E. H. Armitage, East Ont.
Mr. Allan Carswell, North Ont.
Mr. Ben Croskery, New Ont.
Mr. Peter Cameron, South Ont.
Mr. Albert E. Martin, Winnipeg, Man.
Mr. A. M. Mout, Calgary, Alta.
Mr. T. M. Howatt, O'Leary, P.E.I.
Messrs. Bourgeois & Pelletier, Montreal.



Strong For Spring

You will make no mistake in buying tweed hats for Spring. The extremely high prices prevailing for Felt Hats will make these very popular with the public. We have a most complete assortment in

SILKS, TWEEDS AND WORSTED.

The prices range from $22.50 to $27.00. Make a showing and they will sell.

THE HOUSE OF SERVICE

PALTER BROTHERS

Manufacturers of Hats, Caps and Uniform Caps

122-128 WELLINGTON STREET WEST - TORONTO

The Peck's

We thank you

It is unnecessary to remind our customers and friends of the difficulties of the Clothing Trade during the year just closed.

Increased demand and curtailed output have presented complications which have affected all channels of trade.

John W. Peck

Manufacturers of Men's and

MONTREAL, WINNIPEG

Dawn of a Greater Year

During the past year Peck patrons have had the benefit of long experience, a wide connection, a far-reaching and efficient organization. Yet even so we have been unable to meet the abnormal demand.

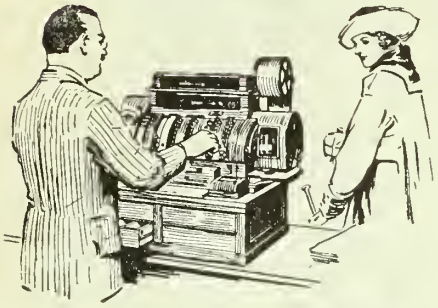
Many of our customers have borne unavoidable disappointments with much patience and courtesy. We deeply appreciate this spirit of co-operation and offer our thanks to those who have contributed thereto.

The New Year opens with promise of continued prosperity. The High Standard of Quality and Service in PECK'S CLOTHING, SHIRTS, CAPS, ETC. will be maintained as far as is humanly possible to meet all needs.

& Co., Limited

Boys' Clothing, Shirts, Caps, etc.
VANCOUVER

An up-to-date National Cash Register gives a merchant control of his business



IT forces each clerk, or the merchant himself, to make a record of every sale he handles. The record must be complete before change can be made or the transaction finished.

The record of each transaction is brought to the attention of the customer in two ways: by the electrically lighted figures at the top of the register and by the printed receipt which she receives.

The record is also printed and added automatically at the time the transaction takes place. These accurate records are the foundation of good storekeeping.

A merchant must have such records to control his business and to make up his income tax report. An up-to-date National Cash Register gives them to him cheaply, accurately, and quickly.

The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

Calgary.....714 Second Street W.
Edmonton.....5 McLeod Bldg.
Halifax.....63 Granville St.
Hamilton.....14 Main Street E.
London.....350 Dundas Street
Montreal.....122 St. Catherine Street, W.
Ottawa.....306 Bank Street
Quebec.....133 St. Paul Street
Regina.....1820 Cornwall Street
Saskatoon.....265 Third Avenue, S.
St. John.....50 St. Germain Street
Toronto.....40 Adelaide Street
Vancouver.....524 Pender Street, W.
Winnipeg.....213 McDermot Avenue

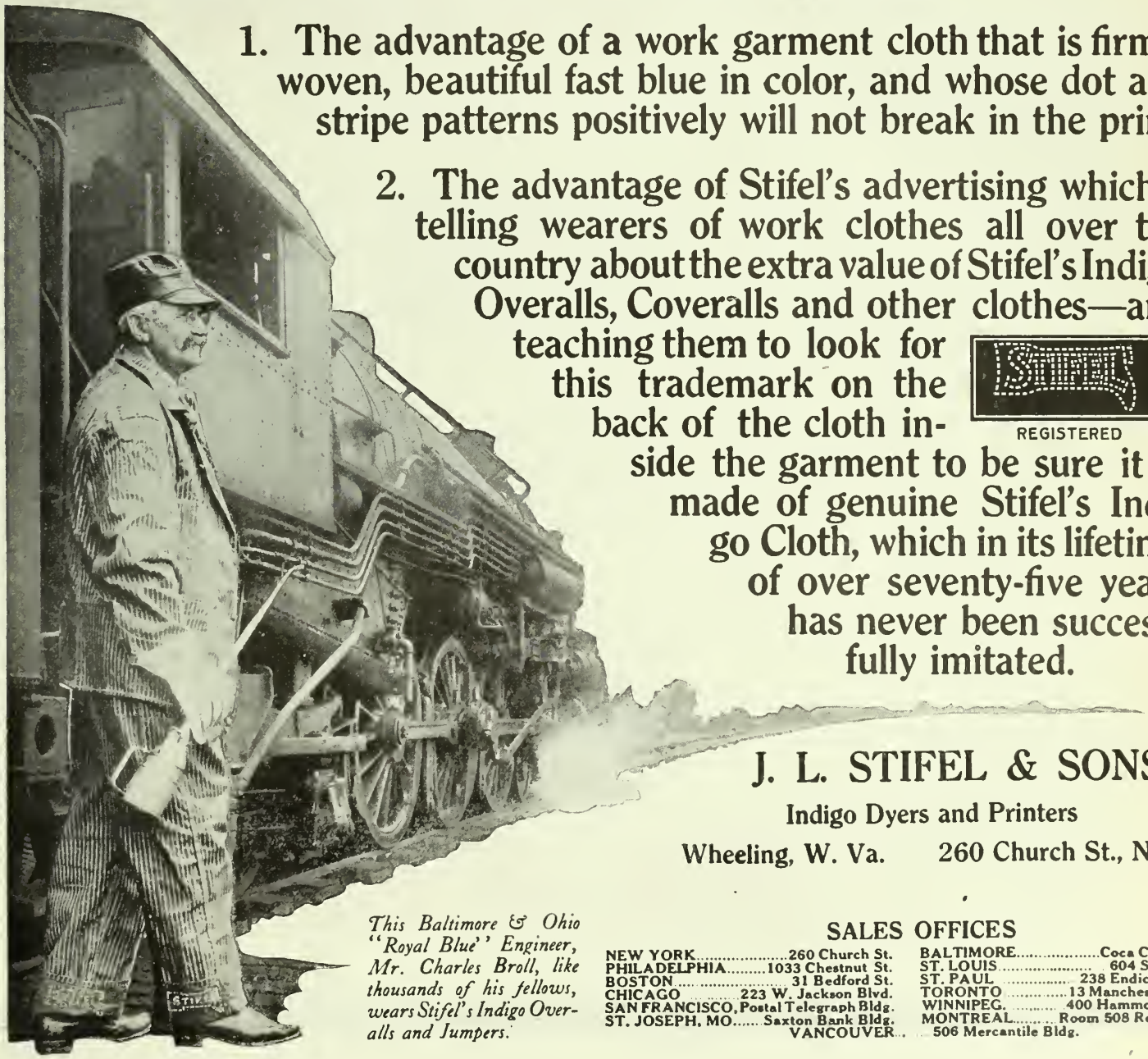
FACTORY: TORONTO, ONTARIO

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.



1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth inside the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

STIFEL REGISTERED

J. L. STIFEL & SONS

Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
SAN FRANCISCO, Postal Telegraph Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
BALTIMORE.....Coca Cola Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
TORONTO.....13 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

A New

to Cope with the "PERRIN'S"

We have now opened a factory in the new Wilder Building at Montreal, where we are manufacturing cape and suede gloves.

The facilities of this new plant enable us to produce a line equal in every way to the well-known products of our American factories.

These "Made in Canada" suede and cape gloves embrace all essentials of quality, materials and correct workmanship.

P.K. Company

The gloves from our new factory will bear a special trade mark brand, which brand will identify them as the best goods made in Canada.

Factory

Growing Demand for GLOVES

The discrimination exercised in the selection of our leather and expert glovers we employ co-operate to bring our output to the highest standard of perfection.

By displaying Perrin Gloves you will accelerate sales on the reputation which the name "Perrin" enjoys.

Our representatives—starting in January—will carry the complete range for Spring wear. Be sure to see these new samples.

Limited, Montreal

Mighty Oaks Fr

How Canada's Greatest Cap Business Was Built

WARREN OGILVIE
President and Managing Director
Eastern Hat and Cap Mfg Co., Ltd.

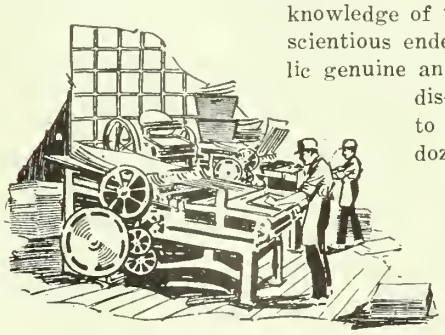
THE dawn of many of Canada's greatest enterprises as well as that of many of our foremost men was first seen in the East. Therefore in the country of the rising sun it was altogether fitting and appropriate that the inception and development of what has grown to be Canada's greatest cloth headwear industry should have taken place.

The Eastern cap factory located in Truro, Nova Scotia, was started about 12 years ago in a very small way, by a very young man. Warren Ogilvie, the young man in question, mixed brains with his labor and it is largely through his efforts that the cloth headwear business is to-day a recognized and important branch of our manufacturing industries. Eastern Brand caps are known from coast to coast. Over 5,000 merchants sell them, and several hundred workers find steady employment the year round in making them.

The markets of the world are regularly combed for attractive materials to be fashioned into headwear for the whole family.

To-day It Stands Pre-eminent

The Eastern plant is to-day the largest in the country devoted exclusively to the production of cloth headwear. It has developed to this pre-eminent position because of its undaunted energy and farsighted policy of sweeping away old traditions and replacing them with new and better methods. Through an intimate knowledge of the business and a conscientious endeavour to give the public genuine and meritorious merchandise, it has forged rapidly to the front in the past dozen years until to-day it stands head and shoulders over all others. The variety and extensiveness of the range of dependable headwear produced has grown greater each season, and is to-day bigger and better than ever.



The Eastern Print Shop pours forth coloured window cards, calendars and advertising in large volume.

Many Exclu

It is not size alone that makes the Eastern predominant, for it has many notable originations standing to its credit. It patented and introduced the first knitted inside band cap for winter wear, also the Patented Leather Shield for sum-

EASTERN
TRADE MARK
HATS & CAPS
FOR DAD AND HIS LAD

The Famous Eastern Trademark

The astonishing growth of the Eastern Hat and Cap Mfg. Co., Ltd., of Truro, N.S., is an excellent example of what initiative

McCONNELL & FERGUSSON
Montreal Toronto

om Acorns Grow

The largest factory devoted to making headwear in Canada. Every part of this large plant is used exclusively for making Eastern products

sive Patents

mer wear, which has since been adopted by leading American manufacturers, and more recently, the well-known Klingklose Inside Band Cap, generally recognized as the most practical cap on the market for Canadian winters.

OTHER PRODUCTIONS ARE

Cravenette Weather-proof styles, with optical attachments, for motorists.

Men's and Boys' Tweed Hats.

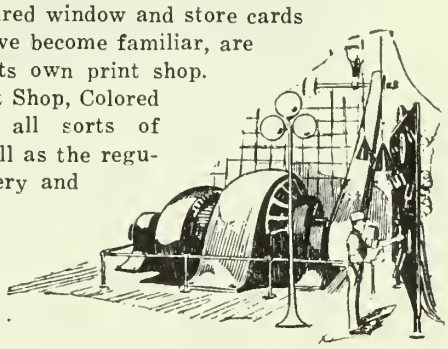
Ladies' and Misses' Silk and Velour Sport Hats.

Children's Velour Hats.

A Self-contained Factory

The factory is equipped with every modern facility for turning out merchandise. A power plant has been installed where the company produces its own electric light and power, thus making it independent of outside sources.

The attractively coloured window and store cards with which thousands have become familiar, are also produced right in its own print shop. At the Eastern Cap Print Shop, Colored Cards, Calendars, and all sorts of advertising matter as well as the regular run of office stationery and business forms, are unceasingly turned out. The standard of printing maintained is equal to that of the best printing houses.



The Eastern people make their own light and power

and modern merchandise methods can accomplish. We are proud to number this progressive firm among our clients.

ADVERTISING AGENCY
London Winnipeg

Why early orders for CARHARTT OVERALLS, ALLOVERS and GLOVES are Advisable

The continued scarcity of raw materials and restricted output together with heavy shipments of manufactured products overseas have combined to stiffen prices which show a decided tendency to go higher. In view of these conditions therefore it would be well for every dealer who can to send along his order now for **Carhartt Overalls, Allovers and Gloves** and thereby save himself possible disappointment in Spring deliveries. Since manufacturers, including ourselves, are producing only enough to supply visible needs, the force of this suggestion is apparent.

Hamilton Carhartt Cotton Mills

Limited

Montreal Toronto Winnipeg Vancouver

THE SAFEST

and

most profitable way to **reconstruct** your Clothing Department is to connect with our

The Label that made Canada famous for its Reliable Clothing

MADE-TO-MEASURE SYSTEM

Sure profits and no risks.

Write at once to

H. VINEBERG & CO.

LIMITED

1202 St. Lawrence Boulevard
MONTREAL

Makers of "Progress Brand" Clothes
Made-to-Measure Department

Tailor Craft Clothes

Correct in every detail

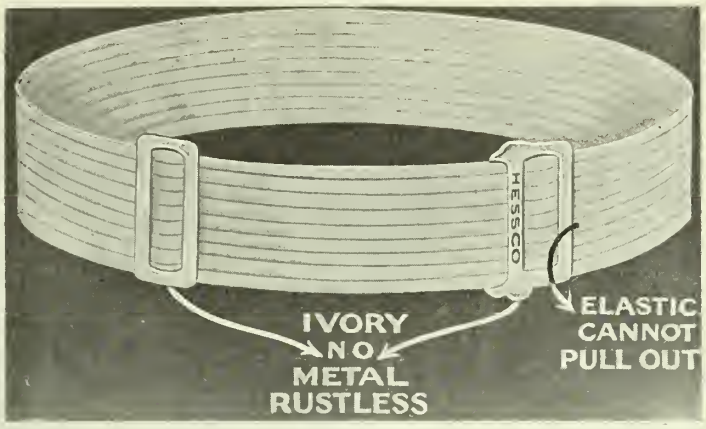
The clothes that are tailored up to a standard above which there is no better. You'll find these cleverly modelled garments both for men and young men are exceptionally tailored and well made.

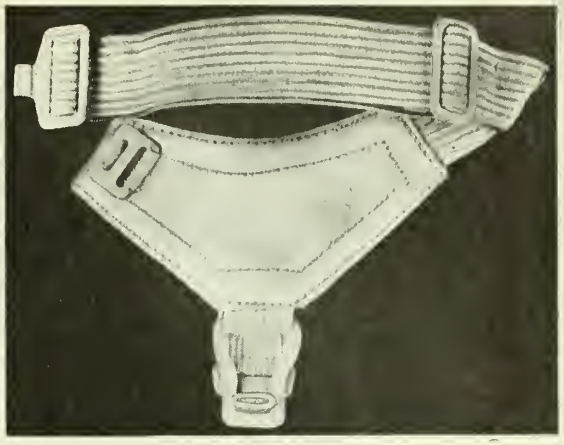
Our Spring, 1920, line is one of unusual excellence. The attractive Spring patterns and rich suitings stamp Tailor Craft clothes as distinctive. See our samples.

TAILOR CRAFT TRADE MARK

Dominion Clothing Co.

157 St. Paul St. West - Montreal





The "Hessco" Arm Band

A good looking and durable arm band made to retail at 25c, 35c and 50c (silk cord).

There is no metal whatever in the "Hessco," and another important point—**the elastic cannot pull out.**

The "Hessco" Arm Band is a money maker. Send for a trial supply to

This is a "Hessco" Garter

Retails at 50c and 75c. Ivory Clasps and Buckles. No metal to rust or scratch. Good looking. Big value. Patented catch — simple and reliable.

Get a trial supply.

HESSCO
Trade Mark
REGISTERED

KITCHENER SUSPENDER CO., LIMITED
KITCHENER, ONTARIO

Worthy of Your Consideration

Retailers want to deal with people who know why they have something to sell.

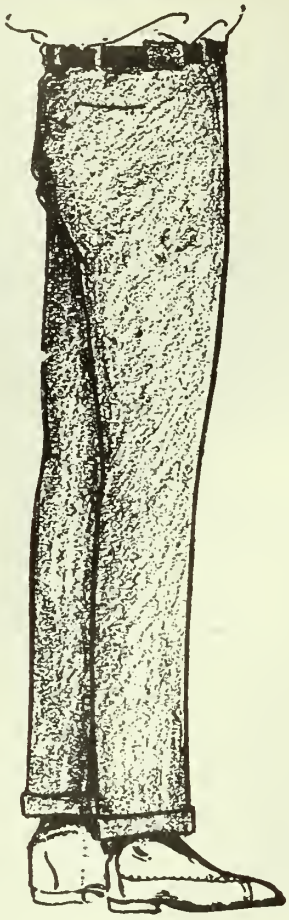
Did you ever stop to figure that the retailers you want to interest have advertising news for the public in every day's newspapers? Let the retailers have particulars of your goods at least once a month.

Think this over and let us strengthen your trade development work beginning in next month's

Men's Wear Review

143 University Avenue, Toronto

COPY PREPARED WRITE FOR RATES



A Happy New Year

Our sincere hope is that "Wear Well" Pants have nobly played their part in making this past year a highly profitable one. Our travellers are now showing our unique range of men's pants for Spring. It will be in your interest to see them. Every garment cut and tailored in a way that guarantees the wearer entire satisfaction.

Our large output enables us to guarantee deliveries.

Riding Breeches a specialty.

Levine Mfg. Co.

162 John St., Toronto

No More UNEASINESS

The man wearing the

ARROW PAD GARTER

never worries about the fit of his socks. He knows they will be kept neat and snug-fitting by his Arrow Garter.

Dealers find them good sellers

They retail at 35c, 50c, 75c and $1.00 with a good profit.

Arrow Armbands,
Leather Belts,
Elastic Belts, etc.

Arrow Garter Manufacturing Co.
489 St. Paul St. W. Montreal

Look for this trade-mark on every suit, it's an assurance of good sales and better profits.

Underwear

MAPLE LEAF BRAND

THERE'S pleasure in wearing it and satisfaction in selling it. Maple Leaf Brand is a remarkable combination of comfort, perfect fit, superior value and long service. Every suit you sell, Mr. Merchant, is a guarantee of satisfaction and customer's goodwill.

Dr. Neff's Sanitary Underwear

A superior underwear that will live up to your strongest recommendation. Well made, perfectly finished. It's a brand that looks well, fits well and sells well. All seams flatlocked.

Don't gamble with your customers' trade. Stock up with either Maple Leaf Brand or Dr. Neff's Sanitary Underwear and be sure.

SOLD TO JOBBING TRADE ONLY.

W. R. Begg & Co., 20 Wellington St. W., Toronto
O'Brien & Allan, Phoenix Block, Winnipeg
C. E. Howard, Coristine Bldg., Montreal

Thos. Waterhouse & Co., Limited

INGERSOLL, ONT.

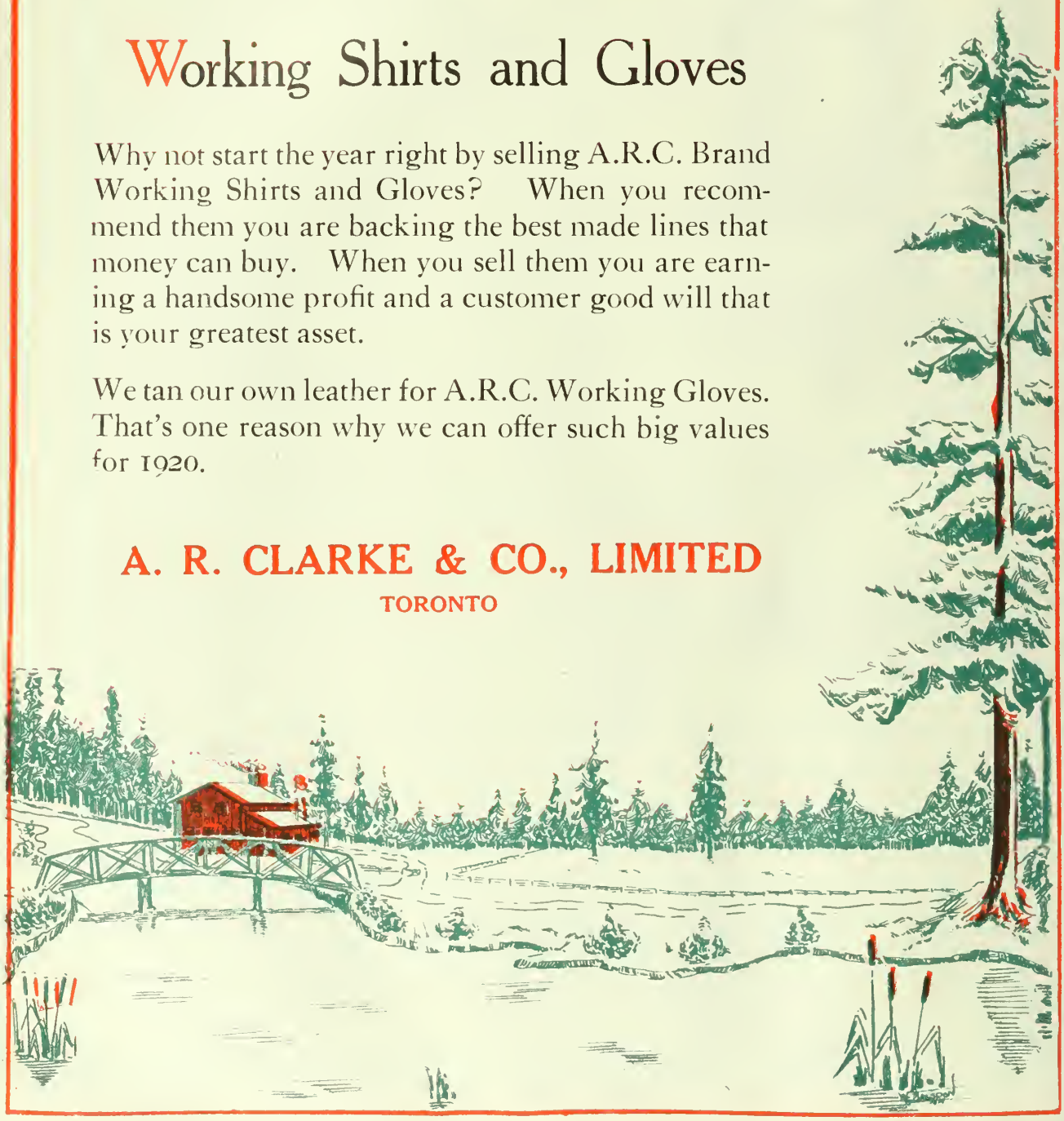
A New Year that will see the fulfillment of your greatest desires is our New Year greeting to friends and patrons.

Working Shirts and Gloves

Why not start the year right by selling A.R.C. Brand Working Shirts and Gloves? When you recommend them you are backing the best made lines that money can buy. When you sell them you are earning a handsome profit and a customer good will that is your greatest asset.

We tan our own leather for A.R.C. Working Gloves. That's one reason why we can offer such big values for 1920.

A. R. CLARKE & CO., LIMITED
TORONTO



DELPARK

PRODUCTIONS

FOR SPRING 1920

NECKWEAR AND ATHLETIC UNDERWEAR

Our offering presents a notable selection of cravats of rare beauty and notable value.

Notwithstanding the difficulty in procuring suitable silks, you will find the selection, both of colorings and patterns, well worthy of your inspection.

DELPARK ATHLETIC UNDERWEAR is not only the best made, but the line is so complete as to meet fully all your requirements. . . It will pay you to specialize on DELPARK, for no man ever wore more comfortable-fitting undergarments.

Easter is early this year and this, with the difficulty in procuring deliveries, suggests immediate attention.

Our salesmen will wait upon you early in the New Year.

DELPARK CANADA, INCORPORATED
VAN ALLEN COMPANY, LIMITED

HEAD OFFICE : : : 153 NOTRE DAME STREET WEST
MONTREAL

FACTORIES : HAMILTON, ONT.

Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax

The profit offered by Wolfe's Caps is unusually attractive.

Don't place your order until you have seen our range.

WOLFE'S CAPS

Your customers will find in Wolfe's Caps the embodiment of all that could be desired in cloth headwear. For Street Wear—for Sport Wear—there's a Wolfe Model for every style requirement. Wolfe's Caps are distinctively styled from rich fabrics by clever designers and skilled workmen. They're made to look well, fit well and wear well.

A. HARRY WOLFE
LIMITED
MAKERS OF CLOTH HEADWEAR AND UNIFORM CAPS
1202 ST. LAWRENCE BLVD. MONTREAL

Distinctiveness *In* Clothing

The Label that made Canada famous for its Reliable Clothing

CLOTHES
MADE-TO-MEASURE SYSTEM

makes a feature of individual details to suit particular tastes. Every order a distinct creation.

Write us for particulars.

H. Vineberg & Co., Limited
1202 St. Lawrence Boulevard
MONTREAL
Makers of "Progress Brand" Clothes
Made-to-Measure Department

The Deacon Shirt Company

beg to announce that their travellers are on the road with the new Fall line of

Working and Outing Shirts,
Flannels, Taffetas, plain and fancy,
Tweeds, Drills, Flannelettes,
Oxfords, Sateens, etc.
Night Shirts, Pyjamas,
Boys' Waists.

The Deacon Shirt Co.
BELLEVILLE, ONTARIO

You will have

A Prosperous New Year

in hosiery lines
if you specialize in

Ironsox

Ironsox wear like iron, and are as comfortable as the best materials and the finest workmanship can make them.

They sell at an economical price and they are the best wearing hose for the price on the market.

They come in Lisle—combed Egyptian yarn—and Mercerized lines.

Dealers everywhere have found Ironsox an easy-selling and profitable line.

They have the same guarantee of quality and workmanship that has made

C.B.G.
TRADE MARK

Sweaters and House Coats so popular—and these lines have kept us busy filling orders during the past year.

We can make prompt shipments for Spring of Ironsox. Order now and establish a year-round demand among your customers.

Caulfeild, Burns & Gibson Ltd.

60-62 FRONT STREET WEST TORONTO

ATLANTIC

LIGHT-WEIGHT UNDERWEAR

Offers coolness with comfort

Your customers will like these light, form-fitting union and two-piece garments.

Every point of strain is amply reinforced in order that the garments may give the utmost in satisfactory wear.

Your jobber has them.

ATLANTIC UNDERWEAR COMPANY

LIMITED

MONCTON, N.B.

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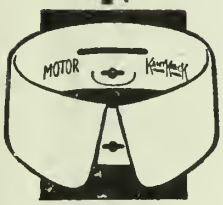

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Clothes

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Makers of "Progress Brand" Clothes
Made-to-Measure Department

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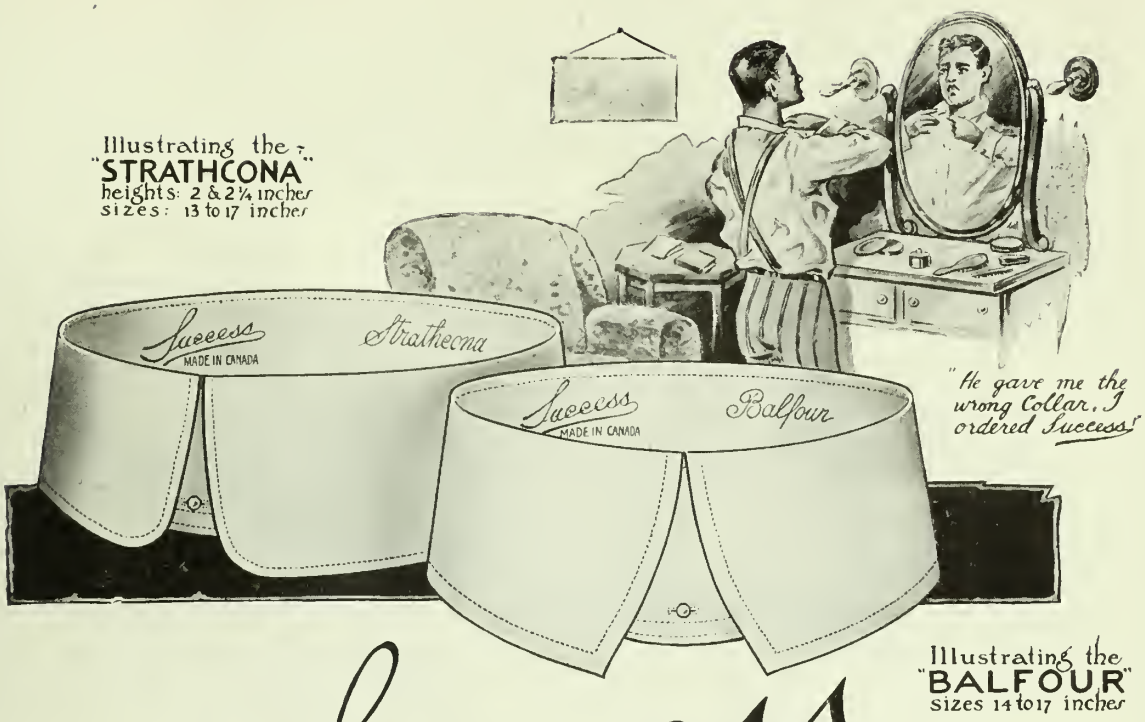

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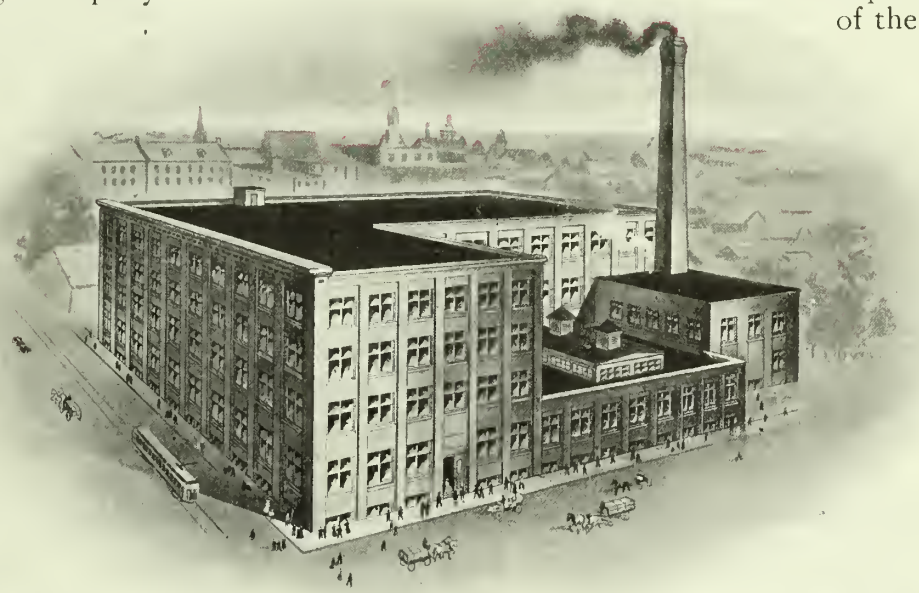

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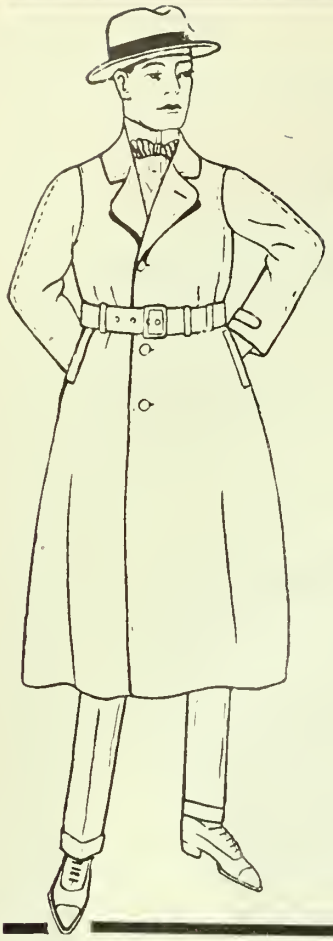

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Maximum Comfort and Durability at Minimum Cost.

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PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

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We make and sell the above line of goods to the best clothing people in the country. They tell us that there is a cut, style, and make not found in other goods and this must be so because we cannot keep up with the demand.

Stock "Lion" Brand goods and you are sure of giving your customers satisfaction.

The Jackson Mfg. Co., Limited

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Factories at

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MEN'S WEAR REVIEW

Published First of Each Month

VOL. X. TORONTO, JANUARY, 1920. No. 1

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Maritime
CAPS

Men's Wear Review

The Recognized Authority of the Canadian Men's Wear Trade

VOL. X. TORONTO, JANUARY, 1920 No. 1

Possibility of Big Business Despite Soaring Price Era

Men's Wear Readers Say Outlook is Good

WITH a view to getting the opinion of the trade regarding the outlook for the year upon which we have just entered, and the conditions, evident or problematical, likely to affect it, MEN'S WEAR REVIEW, some weeks ago, sent out to retailers from the Atlantic to the Pacific, a letter in which a number of specific questions were asked. To summarize these questions, it was asked what were the prospects for the trade for 1920; would the re-establishment of soldiers into their former occupations affect the trade; what goods were coming from England; the treatment accorded retailers by manufacturers; two or three questions regarding the attitude of the public toward high prices; probable deliveries; and the work of the High Cost of Living Commission. While the replies to this letter have not been as numerous as we would have liked, they contain such information as enables us to give a general survey of the outlook as expressed by the retailers themselves.

Business to be Had

Without exception almost, the opinion of the retailers is that there is big business to be had during 1920. One reply received stated that the outlook was problematical; but, judging from the general tone of replies to other questions, we are inclined to the view that the matter of deliveries entered largely into the answer to this particular question. The great majority of the replies range all the way from "fair" to "excellent." In spite of the fact that there seems no immediate prospect of reduction in prices, in fact, in spite of prices, whatever they are or might be, there is an unprecedented demand for clothing and accessories of the finest qualities. The money is in the country; the phenomenal success of the Victory Loan effort bears testimony to that fact. On the part of the purchaser, there seems to be no retrenchment. During the war, the most rigid economy was practised in some respects, and this probably affected the clothiers as much, if not more, than any other branch of merchandise. The pendulum is now swinging the other way; and the retailers have experienced, during the year just closed, one of the best years of their history. Nineteen hundred and twenty will probably go one better.

Labor Situation Important Factor

A factor entering into the whole situation is that of labor; and it is a factor difficult to estimate in these days of so much labor unrest. Too many uninformed people have imagined that by some miraculous falling down of manna from heaven the high cost of living will be reduced. Others have supposed that a mere increase in wages is the solution of the whole matter. But those best able to judge are preaching the gospel of work. Until there is greater production, the outlook for a reduction in the cost of living is not particularly bright.

On the full understanding of this matter depends, in a large measure, the development of the trade for 1920. Retailers who have expressed their views to us, realize this. A coal strike which ties up trains, a textile strike which cuts off production, a strike of the railwaymen which interferes with transportation, a dock-workers' strike which closes in on the import trade—all these strikes have their effect upon the retail trade among the clothiers.

Deliveries and Labor Conditions Big Factors

Deliveries Are Affected

A strike amongst the garment workers, of course, has its immediate effect upon the trade; but there is reason to believe that the largest manufacturers of men's and boys' wear will be comparatively free of this during the new year. Over twenty manufacturers in this city alone have arranged a satisfactory wage scale with their employees; but, what is more important to the trade in general, they have arrived at an agreement with the employees whereby a strike is practically eliminated from the labor horizon.

Other strikes, however, are bound to affect the outlook and the development of the trade during the year. The general unrest following the war has not encouraged greater production, which is the solution of the high cost of living. If there is added to this a paralyzing or partial closing down of manufacturing institutions on account of a shortage of coal, the situation will only be aggravated and deliveries to the retailer will be more uncertain than they have been. Many of the replies received deal with

Continued on page 53

MEN'S WEAR REVIEW WISHES ALL ITS READERS A PROSPEROUS NEW YEAR

Retail Clothiers Meet in February

Second Annual Convention Called for February 24th, 25th and 26th—Ontario Men to Discuss Questions of Live Interest to the Trade—New Branch Being Opened to Broaden Scope—All Clothiers Invited Whether Members of Association or Not—500 or 600 Delegates Are Expected.

THE second annual convention of the Ontario Retail Clothiers' section of the Retail Merchants' Association will be held in Toronto on Tuesday, Wednesday and Thursday, February 24, 25 and 26, 1920. So important to the members of the trade was the convention of last year that the executive which held their meeting on Tuesday night, December 16, decided to hold a three-day convention this year instead of two days, as was the case in 1919. The convention meetings will be held in the King Edward Hotel.

Preparing Bulletin for Clothiers

The Executive are already preparing a bulletin of the convention, which will also contain a detailed program of the different sessions to be held and the speakers who are to address these session. It is the intention to send this bulletin to every clothier in the Province of Ontario about one week before the opening day of the convention, and it will be clearly stated on this bulletin that every clothier in Ontario, whether a member of the Retail Clothiers' Association or not, is heartily invited to attend the three-days' feast of information and other good things.

Will Include Furnishing Men

A broader scope is being given the convention for 1920 by including a special section for retailers who are in men's furnishings only. It has been felt that these men should have representation and voice at the conventions as well as those who are more intimately associated with the clothing trade, though they carry the furnishings as well. Not only will these men have a definite portion of the convention program devoted to their interests, but there will be speakers who are particularly qualified to deal with this branch of the trade to address the convention on these lines. It is felt that this new departure will not only add considerably to the interest of and numbers attending the convention, but that valuable information will be received from men in the trade who are devoting their energies to men's furnishings alone.

Preparations For Big Banquet

One of the outstanding features of the Retail Clothiers' convention of last year was the large banquet that was held. Mr. Ed. Mack, president of the association, assures MEN'S WEAR REVIEW that it will be as a fading shadow in comparison with the one to be given in February of 1920. The most elaborate preparations are already well underway for this important function in connection with the convention. Members of the Executive who attended the big banquet given by the Chicago retailers last year still retain the most pleasant recollections of an event that cost in the neighborhood of $17,000 to prepare. While it will be impossible to have as big an affair here as it was in Chicago, there will be nothing lacking that can reasonably be done to make the annual banquet one long to be remembered.

Speakers From a Distance

The program, so far as the speakers are concerned, will not be restricted merely to Ontario men. Already, invitations have been sent to prominent men connected with the trade in the Province of Quebec as well as Ontario. Aside from the men who are particularly qualified to speak along retail lines, there will be prominent manufacturers in the several lines who will address the convention on subjects of mutual interest to manufacturer and retailer.

Are Expecting 500 or 600

The Executive are making preparations for entertaining between 500 and 600 men who are expected to attend the second annual convention. It is needless to point out that the whole outlook of the trade has changed since a year ago by reason of the particular attention that has been given the retailers by the Dominion Board of Commerce. Many new considerations have entered into merchandising and these are matters which will come up for a good deal of discussion at the convention. Retailers are thoroughly alive to the situation, and the Executive believe that this convention will out-distance the last one so far as attendance and interest are concerned.

BRITISH INDUSTRIES FAIR

Invitations Can be Had From Trade Commissioners in Three Cities

Admission to the British Industries Fair to be held at London, Birmingham and Glasgow in February of this year is by invitation only. Canadian buyers who propose to visit the fair can obtain invitations from the British Trade Commissioners in Canada at Montreal, Toronto and Winnipeg respectively.

ECONOMY SALES UNPOPULAR IN BOSTON

There is talk here of "economy sales" in retail circles wherein emphasis will be laid on necessities instead of luxuries, but merchants feel that the ultimate consumer will still follow his own taste until such time as exhaustion of buying power forces a change. With clothing, mill agents continue to point out, the labor factor is so great as to make the relative cost of different grades of raw material almost immaterial. Suppose, for example, three pounds of scoured wool are the raw material basis for a man's suit. Of best Australian combing, these three pounds would cost about $7.80; of a lower blood they would cost about $2.40. It is pointed out that when suits of the former wool are selling at $80 or more, a difference of $5.40 in the raw material is of not much consequence.

Retailers have recently shown themselves not so anxious to take in late deliveries of men's garments from manufacturing clothiers as they have been in seasons just previous. It is said that acceptance of some deliveries is being refused when they are distinctly behind schedule. Apparently the retailer is cautious about his carryover, and prefers to operate nearer each season even if he has to pay a bit more rather than carry from one to another. The retailer's general optimism is credited by clothiers on the basis of the good orders on the books for next spring.

The Boston market gives no indication of a hesitancy on the part of the retailers to buy because of higher prices. The demand for the better grades of worsteds is insistent; and the probable paying of $6 per yard for this cloth next Fall seems to find greater favor than for the cheaper wools which will sell at about $3.00.

Industrial Watchword—Work

More Production, Not Fewer Hours and More Pay

THE key to the industrial outlook for 1920 is work. A score of ills that affect the body politic hark back to a decreased production, behind which are extreme labor demands that have developed into paralyzing strikes of one kind and another. England has allowed her exchange rate to sink down to $3.86, the lowest in the history of many hundreds of years. What is the reason for this? Since the signing of the armistice in November of 1918, followed by the demobilization of the army, the Government has continued to pay out millions of pounds to men out of employment, men who could not, or would not, work after their years of service in the army. The result was that exports dropped at an alarming rate, and imports increased proportionately. What England has wanted—and the indications of the last two months show that she is beginning to get what she wants—is that her people should get down to work, to produce more, and to export more to foreign countries, so that the pound would recover its normal rate on foreign exchanges through the industry of her people, rather than by temporary expedients that might adjust the rate.

In regarding with almost careless indifference the way in which the exchange rate was going against her, England and her statesmen were teaching a lesson, not alone to her own people but to the world. That lesson is that work is the outstanding need of the world to-day. Beginning with the first of November there were indications that England and her people had realized this. November exports were $537,000,000, as compared with $483,000,000 for October; and imports were $718,000,000 and $767,000,000 respectively. England's industry is helping to rebuild Europe after a devastating war. It will be industry, work and still more work that will adjust many difficulties on this continent and help to reduce the cost of living, which many people regard as almost intolerable.

Educational Campaign Needed

What the world needs is a campaign of education, through which the people will fully realize that under-production, not low wages and long hours of labor, is responsible for the high cost of living. Not less work, not fewer hours of labor, but more work and longer hours of labor are needed. It may have been inevitable that the nervous tension due to the war should express itself after the war in unrest, discontent and a shifting of social conditions and an upheaval of preconceived ideas. But there are hopeful signs that this nervous tension is wearing off and that the sober judgment of the people is beginning to assert itself in a demand for more work.

"Work, and Work Like H—"

One of the most forceful pronouncements of this crying need of the world has lately been issued by John C. Capper, president of Capper and Capper, retail men's furnishers of Chicago. Mr. Capper has a simple remedy for the ills that affect the state. "Work—good, hard, honest, faithful service—not eight hours, rather ten, and then some." The question is asked by Mr. Capper if people will never realize that it is not less work, but more work, not less production, but more production we need if the cost of the things which we use is to be reduced.

"Resolve For One Year to Work And Work Like H——"

"Short hours in the city have made the farm worker restless," says Mr. Capper. "He, too, wants short hours and increased pay. May kind Providence preserve us if farm workers ever insist on 44 hours per week, or an eight-hour day. You and I, my friend, will go hungry. I farm 800 acres and I know what short hours in the city are doing for the farm.

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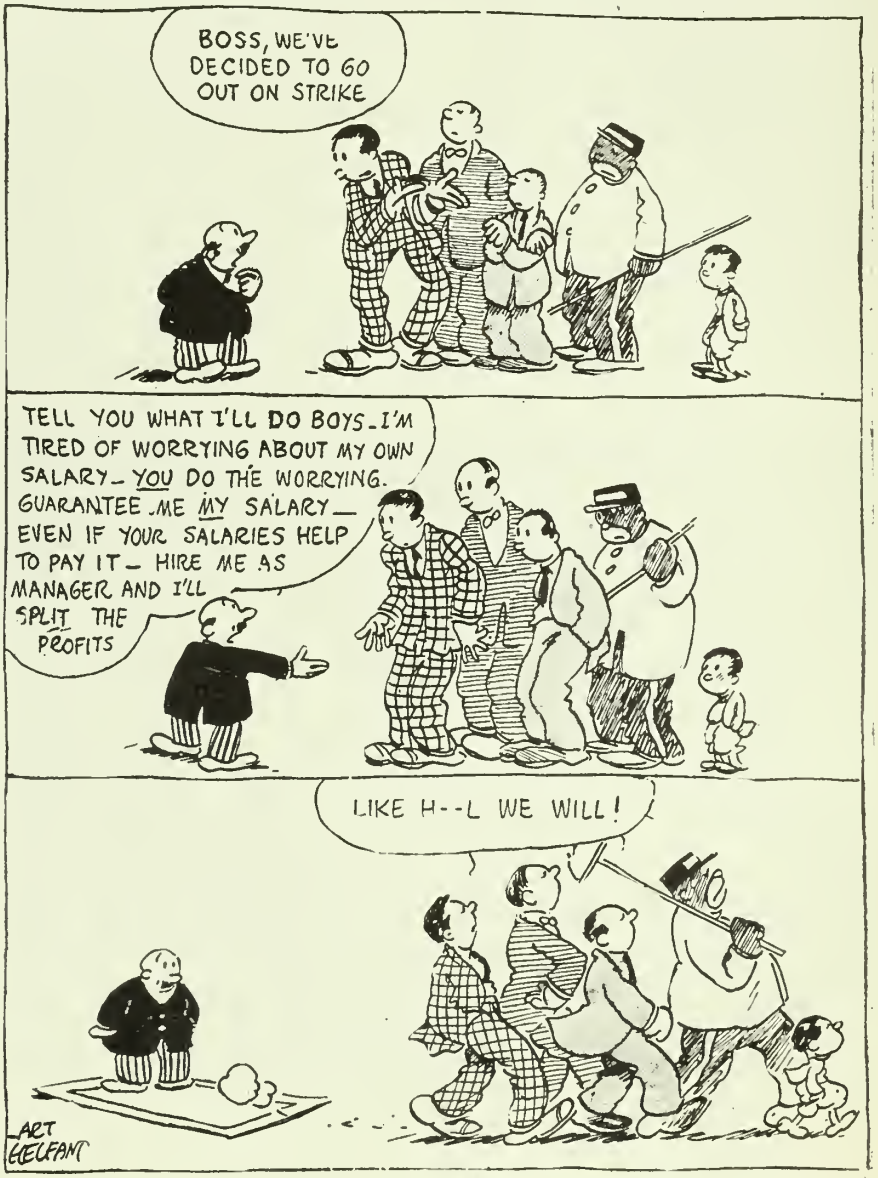
The Shoe on the Other Foot!



—FROM THE RETAIL PUBLIC LEDGER.

Canada to Capture British Trade

Canadian Mills Not Accepting Export Business at Expense of Domestic Market, Says F. H. Yapp, Secretary of Woollen Manufacturers' Association—Will be Able to Turn Out Finer Tweeds, Serges, and Worsteds—Decline in Prices Not Yet—World Shortage and Decreased Production Responsible.

THAT the Canadian market is not being depleted because Canadian manufacturers are accepting export business, that the time is approaching when much of the finer grades of tweeds, serges, and, in time, worsteds, now imported from Great Britain, will be turned out by the Canadian mills, and that there is not yet in sight any decline in prices owing to the world shortage of wool and the decreased production noticeable in all countries—these are the statements and convictions of Frederick H. Yapp, secretary of the Canadian Woollen Manufacturers' Association, Hamilton. Mr. Yapp discussed at length and with perfect frankness the whole situation in woollens so far as the Canadian producer was concerned, and he laid special emphasis on the statement that the domestic market in Canada was not suffering because of the export business done by the association. Accompanying the increased earning powers of the people of Canada was a demand for the finer lines of tweeds, serges and worsteds and silk and cashmere hosiery in both ladies' and gentlemen's wear. Canadian mills producing these lines were not engaging in any export business to the disadvantage of the Canadian market; it was those mills turning out the coarser grades; mills whose capacity had been greatly increased during the war to turn out underwear and socks for the men in arms, which were now making goods for export trade, goods which were not in demand to any great extent in Canada. Mr. Yapp made the emphatic statement that orders for hundreds of thousands of dozens of silk and cashmere hosiery had been turned down though the price offered was better than that received in Canada, because the Canadian mills did not wish to deplete the domestic market.

Will Capture British Trade

One of the promising features of the Canadian production, according to Mr. Yapp, was the output of the finer grades of tweeds and serges for suitings and coatings for men's wear. Many of the Canadian mills, he said, were now being equipped with the necessary machinery to make these finer grades, and he believed the time was not far off when the British trade in this respect would be recaptured to a large extent.

No Decline in Prices Yet

Mr. Yapp could not see a decline in prices for a year at least. The world's supply of wool would not be made up for years to come, following the war and its tremendous demand on all woollen materials. Production, owing to decreased hours and lack of productive power, showed an alarming falling off in some quarters. In spite of the decrease in this respect wages increased and thus overhead expenses were added to materially.

"The export business is not being done at the expense of the domestic market," said Mr. Yapp very emphatically. "It has absolutely no effect whatever on the supply of goods for the domestic markets."

"In the first place there are two classes of mills in Canada, that is two classes of mills making goods for men's wear. One class of half a dozen mills is making tweeds, serges and worsteds equal to any made by the British mills. The second class is making the old-fashioned Canadian untearable tweeds, friezes, mackinaws and blankets, etc. The mills that make this heavyweight stuff have a season that lasts only from four to six months as they can make the necessary supply in that time. The untearable tweeds are not in very great demand at the present time because all the orders are for the higher class goods. The mills that have been making these heavyweight goods are the mills which are making goods only for export orders, and the export business is of this class of goods. If they were not making these goods for export they would be closed down as they are not equipped for turning out the finer lines for which there is such a demand in Canada.

"The first class of mills mentioned have not taken any orders whatever for export but are working wholly on Dominion orders. The statement has been made by some parties and in some newspapers that if these mills would not take export business they would be competing for the Dominion market, and in consequence there would be lower prices in their particular lines. This is not the case as the price of wool is fixed by the world demand and supply and the comparatively small amount used in Canada would have no effect whatever upon the general price?

Production Shows Decrease

Mr. Yapp said there had been a marked decrease in production since the signing of the armistice in November of 1918. He attributed this partly to the fact that the productive power of the individual had, in many cases, been temporarily lessened because of the tension during the four and a half years of the war. Families with two or three girls who had been engaged in war work and who had brothers or near relatives at the front, showed that their productive

Continued on page 56

Medical Service Will Be Free

Dowler Stores Make New Departure in Recognition of Services

As an evidence of their appreciation of the services of the members of their various staffs, the firm of R. H. & J. Dowler, Limited, with stores in St. Thomas, London, Sarnia and Windsor, have decided on a new departure in their methods of business beginning with January 1 of this year. Free medical attention will be given to all the members of the various staffs of this firm. At a recent meeting of the executive and store managers, the following resolution was passed:

"That, as this firm thoroughly appreciates the part played by the employees in maintaining the organization at its usual high standard of efficiency, an appropriation be made to provide free medical services for all employees of the Dowler stores, to take effect January 1, 1920."

Commenting on this new departure, J. Dowler, junior member of the firm of clothiers, stated that the executive realized that the salesmen of to-day were the business men of tomorrow; and it was their desire to give their employees the advantage of the very best training possible. He considered good health one of the foremost requisites of a well-trained salesman.

A few weeks ago the Dowler management set a precedent in St. Thomas by changing their closing hour from 6.20 p.m. to 6.00 p.m. (Saturday excepted), thus adding two and a half hours leisure time to the week.

ST. THOMAS CLOTHING STORE BROKEN INTO BY THIEVES

Early during the morning of December 22 the clothing store of Samuel Shepherd of St. Thomas was broken into and goods to the value of $200 stolen. Entrance was made into the store by the back door, and it is believed that the thieves were interrupted before they had completed their burglary.

The detective force of St. Thomas was notified to be on the lookout for parties said to be heading that way in a big automobile laden with goods believed to have been stolen in Windsor a few nights previously.

Unique History, Looks Back 60 Years

D. Magee's Sons, Ltd., of St. John, N.B., Began Business With An Ideal of Service Years Before Confederation—Built Hats in 1859—Awarded Certificate of Merit—Well Equipped Store and Carefully Kept Stock—Expanding in 1920.

A CANADIAN store which has a history unique in its success of more than 60 years, is that of D. Magee's, Sons, Ltd., at St. John, N.B. Like most stores whose growth and stability have proven highly successful, this store's founder had a very distinct ideal as his business foundation. Realizing that one's success or failure depends upon the method of doing business, rather than the collecting of high prices from a trusting public, the late David Magee, father and grandfather of the present members of the firm, held a well-founded desire to put the very best of his ability into every branch of the goods which he handled. He was himself a practical hatter and furrier with all the old-time pride of achievement. Away back in 1859, seven years before Confederation had made the Dominion of Canada, this firm began business in a small way, and its uninterrupted success during that long period is evidence enough of its sincerity of purpose.

Building Hats in 1859

Hats were built by hand in the days when Mr. David Magee started his shop. He was a practical hatter and also manufacturer of the old Beaver hats which were in the height of fashion at that time. The present-day silk plush hats are descendents of the old Beaver, but, like their ancestors, are of such intricate manufacture that they must even now be made by hand.

In making the old Beaver hat, the beaver was whipped into shape with a bow similar to that used for playing a violin. Every process of manufacture was by hand, slow and tedious. It is doubtful if more than a very few of the old-time Beaver hat makers are still living.

Workmen in those days took pride in their craftsmanship and endeavored to embody in their handiwork their very best skill. A trade such as hat-making could not be learned in a few months. An apprenticeship of years was often required before one could graduate as a master workman.

The Evolution of 60 Years

Naturally, in the 60 years that have now passed, styles, processes and methods have changed very materially, but the original makers of hats who understood the hand production were well equipped for meeting the exigencies of fashion and readily adapted themselves to new demands.

In making the silk hats of to-day the silk plush is used to cover a special gossamer body. The gossamer body is made from a specially manufactured white cotton, saturated with gum shellac reduced to a liquid. The silk plush is manufactured in Paris.

The perfecting of special machinery has made it possible to manufacture at least a part of nearly everything wearable by machinery except silk hats. It is claimed that they are the only thing that is still made entirely by hand.

In the days when D. Magee's, Sons, Limited, was founded, a hatter was required to do all the work of building a silk hat. To-day, as in most trades, the work has become specialized and men are trained to make some certain part of the hat rather than the whole. The making of silk hats is really an art, but because of the changing styles of hats, is gradually dying out.

A Foundation For the Future

It is doubtful if Mr. Magee, when he was weaving quality into his hats and capes, realized that the day of "hurry-up" machine-made goods would find quality, as in his time, a dominating factor in creating more and more business for this better class store each year.

Mr. Magee was also known in his time as an expert cap maker—each cap in those days was cut out and carefully made by hand—to-day thousands of caps are cut and made by machinery. Mr. Magee was a practical fur cutter, at first doing all the work himself until his business grew to such an extent that he was compelled to import experts from England to assist him.

As far back as 1859 David Magee was awarded a certificate of merit, under the Seal of the Province, for hats and caps exhibited at expositions held at St. John, Halifax and Fredericton.

It's a long step from the period of hoop skirts, Beaver hats and minuets to these days of jazz bands and slender slimness; each decade has brought forth a different idea as to what is what in wearing apparel and in general conduct. The evolution, however, has not left the Magee store in the background. Living up to their original ideal, the owners have made many changes called for by the times, but have endeavored never to sacrifice the best in service and in merchandise.

To-day, the Magee store is one of the most attractive of its kind in the whole Dominion, and compares favorably with the best on Fifth Avenue. Dignity, cheerfulness and satisfaction fairly radiate from the modern fixtures, ornamentations and furnishings.

The entire main floor is finished in solid Honduras mahogany and the fixtures are hand-carved and very costly. Wicker chairs placed conveniently are themselves an invitation to the public to come in and accept the hospitality of

The above is a view of the main floor of the D. Magee's Sons, Ltd., store of St. John, N.B. The history of this store dates back to before Confederation and it was built up on a definite principle of business.

the shop. The illustrations portray the carefully kept stock, neat cabinets, generous displays and the touches of luxury in the palms and mooseheads. The second floor is finished throughout in golden oak and is also a work of real store art. Full length mirrors are a feature of both the hat and fur departments.

D. Magee's Sons, Limited, have determined upon a policy of still greater expansion during the year to come. With their reputation for aggressive merchandising of high-grade goods there is no doubt that they will find their business continuing in its phenomenal success during the next year.

Still another view of the D. Magee's Sons, Ltd., store of St. John, N.B. The placing of chairs around gives a very spacious appearance to the store.

COMMERCE BOARD BROADENS FIELD OF INQUIRY

Will Determine if Tariff Used to Enhance Prices in Canada

Believing that its duty is to enquire into everything that enters into the cost of commodities to the consuming public, the Dominion Board of Commerce will, this year, make an investigation of the tariff as it affects the necessaries of life.

"The cost of necessaries of life," says a public statement issued by Judge Robson, "is enhanced in many cases by the customs tariff. This tariff may be protective or revenue-producing. If merely protective it is a question whether an increase in cost of necessaries thereby is, in present circumstances, warranted. If a particular duty is revenue-producing then it is a question whether that revenue cannot otherwise be raised and necessaries to that extent relieved. The Board of Commerce can inquire into all items making up cost. It is specifically authorized to see if the tariff is made use of to unreasonably enhance prices."

Under a definition of the "necessaries of life," clothing is included. The right of the board to go into the tariff question is, acording to the statement issued by Judge Robson, partially based on the investigations carried on in Saskatchewan and Manitoba by J. K. Frame, K C., as a result of which it appeared that there was reason to investigate further into the cost item brought about by the payment of customs duties and into cost enhancement by reason of tariff protection.

As yet there has been no statement as to the time of the year when this new phase of the investigations of the Board of Commerce will begin.

AUSTRALIAN WOOL AUCTION WILL NOT AFFECT PRICES

Domestic prices are likely to be little affected by the sale by auction of Austrian wools imported into the United States early in December. Boston auctions merely replaced Australian transactions of normal years. This report was issued by the tariff commission.

Canadian buyers were expected to take a large portion of the 50,000 bales which have been shipped. Other shipments will not be allowed by the British comptroller until he has made a careful study of market conditions here. In any event, the total amount sent will be less than normally imported.

Should importations prior to next June depress prices appreciably, the report of the Commission said, the expected decline in the price of the 1920 clip, based on the assumed carry-over of the Australian wools, will be smaller than if no importations were made. The report added that a gradual, rather than a sudden decline should be desired by producers.

Trade Depression Slight

Pending Board of Commerce Order and Victory Loan Responsible—Quick Recovery.

A slight depression in trade was reported by many of the Toronto retailers during the first two weeks of December. The cause of this, according to the best information MEN'S WEAR REVIEW could get, was twofold. The first and principal cause was the pending order of the Dominion Board of Commerce which came into effect on December 15th. The general public held back, believing that better prices awaited them after that date. One large ready-to-wear man told MEN'S WEAR REVIEW just a few days prior to the 15th of the month that business was "dead" and he believed it entirely due to the pending order of the Commerce Board. Many retailers with whom MEN'S WEAR REVIEW talked expressed the same opinion to a more or less extent.

Retailers had a busy week before the 15th. All stocks were being overhauled and the prices marked according to the order of the Board. It required a considerable amount of re-marking; but the work was carried out with goodwill. Proprietors were showing every disposition to fulfill the Board's wishes; and without exception they said that no one would be happier than they when prices again became normal. The amount of work involved in buying and selling—changing rates of exchange, rapidly varying markets, orders of the Board of Commerce, and many other details caused by generally upset and uncertain conditions—is vastly greater than the consuming public imagines. Moreover, as one retailer expressed it to MEN'S WEAR REVIEW, he was getting tired of having everybody believing him to be a profiteer when comparatively few of them understood the various costs which went to make up a selling price in which there was not more than a legitimate profit.

The second cause for the slight depression was a shortage of ready cash due to the large blocks of Victory Loan taken. Not only the retailers, but some of the manufacturers have felt this slight depression and attribute it to the same cause. The depression was only slight, however, and recovery set in with the Christmas rush.

Suggest Amendments to Board Order

Would Like Provision Made for Staple Goods—Under Present Order Identical Suits May Have to be Marked at Different Prices—Retailer Cannot Now Take Advantage of Cash Payment for Goods—Should Keep Records.

THE operation of the order by the Dominion Board of Commerce affecting retail clothiers which came into effect on December 15, has now been effective for a couple of weeks, and some of the features of its actual try-out which were not so apparent when the order was issued are now more manifest. MEN'S WEAR REVIEW has canvassed the situation somewhat, and has encountered one or two opinions, which are quite general amongst the members of the trade, that, sooner or later, may come before the Board in an official way. The Board has made the public statement that it has found business men, generally, honest men, that there were not amongst them nearly as many profiteers as had been charged or claimed, and that they hoped business men would be as their right hand in tracing down men who were unworthy of their brethren.

Take Note of Changing Conditions

One of the things for which provision does not seem to have been made is that there are certain lines of staple goods carried over from season to season which would be peculiarly affected if the order stands as it is now. Among the staple lines might be considered plain blues in serges, or blacks, or other plain colors in other cloths. A suit made out of such cloths will be as good one season as the next, and it is altogether probable that many merchants would carry over a number of these suits from one season to the next.

But with the coming of the next season, however, he is obliged to augument his stock by buying many more suits of this same material. The two suits hang side by side in his establishment. For the one he paid, say, $20, and for the other, with continually advancing prices, he paid $3 or $4 more. The order of the Board of Commerce at present takes no notice of this changing market in staple goods. If the retailer is to regulate his selling price according to the Board's order, he will have identical suits hanging on his racks at different prices. His position with the customer is, at once, complicated; and it creates an unhealthy condition in the trade altogether. It is not impossible to conceive that two friends will come in together to purchase a suit of clothes, and they are confronted with two suits, exactly the same, marked at different prices—one in excess of the other by several dollars. The customer's opinion of the retailer is that he is, in truth, a profiteer when he marks identical goods at somewhat widely varying prices.

Retailers feel that the order should be amended so that they can strike an average some way on these staple lines of suits. They could hardly stand right with their customers in asking two prices for the same suit of clothes; yet the order of the Board makes it impossible for them to do otherwise.

The matter is entirely different with the fancy lines of suitings. These are good only for the time being, and a customer knows when he buys a fancy suit that he is getting something that is exclusive in style and make-up. These goods are saleable only for the brief season in which they hold vogue, and the order of the Board works no hardship in this case.

Another feature of the order that retailers speak of is that which affects discount. The order stipulates that the cost price of the article shall mean the invoice price plus duty, exchange and freight actually paid, and less all discounts allowed or obtained. Retailers feel that this is penalizing them for paying their bills promptly. While it is actually the case that, with a discount obtained, the cost price is thereby reduced somewhat, the clothier feels that his business methods are rather condemned when he is not allowed the advantage that comes with paying cash. Merchandising is undoubtedly helped when men pay their bills promptly; but with the order as it stands merchants feel that they might better let their bills go unpaid and let somebody else worry. It is no inducement to him when a traveller states that he can have such and such goods, less five per cent. for thirty days. When he comes to mark his goods he cannot reap any reward that comes because he had discharged his bills in short order.

How It Worked in One Case

A returned soldier who visited the store of Ed. Mack, president of the Retail Clothiers' Association, was delighted on the first day the order became effective. He had been looking at a suit the previous Saturday that had been marked $38. On the 15th of December he went into the store to buy the suit and laid down his $38, but was equally surprised and delighted when $4.50 in change was handed back to him.

Advises Keeping Records

Mr. Mack says that he intends to keep minute records of his sales so that he can have some data as to the extent to which the public requires the protection afforded them. He also wants to discover just what the order is costing him from week to week. He advises that other retailers also keep such records, so that the association may have definite information as to how the operation of the order is affecting the trade.

Questionaire to Merchants

Dominion Commerce Board Wants to Know More About Overhead Expense.

Acting on the request of the Dominion Board of Commerce, the Dominion Executive Council of the Retail Merchants' Association of Canada sent to all the retail clothiers last month a questionnaire, the aim of which was to ascertain for the Board of Commerce the overhead expenses in connection with the carrying on of the year's business. The Ontario branch of the Retail Merchants' Association covered the field of Ontario. The answers to these questions were sent in to the various provincial branches and sifted and arranged by them so that a compilation of averages could be made for the convenience of the Board of Commerce.

It was stated in the questionnaire by the Board that there was no desire to unduly pry into the private affairs of any business or to use the information obtained in any public way. "The information we require," said the questionnaire, "is not at all inquisitorial, and it will in no way disclose your private business affairs, but it will be of great value to the entire trade. We ask you, therefore, to merely total up your entire sales during the year—add your freight, cartage and duty to the cost of your merchandise and not to your expense account, and divide them by your total cost of doing business, which should include rent, salaries (including yourself and staff), light, heat, cartage, postage, insurance, taxation, deliveries, advertising and all other costs of doing business. For instance, if your total sales were $50,000 per year and your expenses were $10,000 per year, overhead would be twenty per cent. It is this overhead percentage that we are anxious to secure, and we are enclosing you a form of memorandum which we would like you to fill in and return at once."

The form of memorandum simply asked for name, address, business and percentage of overhead expenses.

Basis for Determining Profits

Statement Submitted to Board of Commerce by the Provincial Board of the Retail Merchants' Association of Canada

AFTER going very carefully into the question of "The Basis for Determining Profits,' 'in an effort to remove the many false impressions which have been created in the mind of the public by sensational and unfair inferences drawn by the daily press from investigations, the Manitoba Board of the Retail Merchants' Association of Canada, Inc., has submitted the following to the Board of Commerce:

The retail merchants regard the establishment of the Board of Commerce with satisfaction, and welcome the opportunities it affords for fair discussion of merchandising problems. The advances in prices of all commodities, particularly foodstuffs and other necessaries of life, during the past four years are without parallel in the history of retail trading. They represent to a considerable extent the increases in the cost of living from which the unsettled conditions of the present time largely arise.

General Impression.

There seems to be an impression, in the minds of some people at least, that the retail merchant is responsible in an unwarranted degree for these advances, that he is now and has been making more than a legitimate profit during these times of high prices. The investigations being conducted by your Board at the present time are for the purpose of determining whether this is so, and if so to devise a remedy. As representing the retail merchants of Manitoba we welcome this investigation, and if profiteering among the retail merchants in Manitoba or any other place be found, we shall in every possible way assist you in curbing the profiteering and in punishing the profiteer. But neither your Board nor the public can come to a just conclusion unless all the essential facts are presented to you. It is because we believe that these are not being presented to you, and because of the misleading way in which even the material presented to your Board reaches the public through the newspapers, that we desire to supplement the detailed evidence, which you have obtained and will obtain, by this somewhat formal statement. We believe that we are asking only what is fair when we suggest to your Board that in future examinations of witnesses in connection with retail merchandising you should see that evidence is obtained on all points essential for not only your Board, but for the general public, in coming to a fair conclusion.

Retail Quotations

The public's knowledge of prices and values is almost solely confined to the retail quotations. As a rule they do not consider and are not aware of all the elements that necessarily enter into the determining of the retail prices of goods.

The public is prone to consider as profit either the difference between the retail price and the invoice price, or the difference between the price which the consumer pays to the merchant and the price which the merchant pays to the wholesaler or manufacturer, without taking into consideration the numerous other elements which enter into the cost of the goods to the merchant and all of which must be added, such as freight, rent, wages, insurance, delivery, paper, twine, interest, losses on unsaleable goods, etc., etc.

Not Given Fairly

We do not say that your Board will not give consideration to these facts, but we do believe that in the evidence so far submitted these factors have not been placed before you as fairly and fully as their importance warrants, nor in such a way as to enable your members during the course of your proceedings to judge fairly the relation of the retail merchant to the present high prices. If any of the remarks which we have made or may make should appear to criticize either the evidence which has been obtained or the method of obtaining it, the reason is not that we are desirous of being critical, but we are desirous of seeing that the case of the retail merchants is presented fairly and fully to you and the public. Looking at the matter from that point of view, that is, from the point of view of having the evidence as to the retail merchants' relation to the high prices presented fully, we believe we have reason to complain. The evidence so far obtained and the method of obtaining it have been defective in these respects:—

Confused the Prices

1. In the confusing of the marked price with the ultimate price at which the goods are sold.

2. In considering as profit the difference between the invoice price of a particular article and the marked price of that article. instead of considering as profit only the difference between the cost to the merchant of the article up to the time it is delivered to the customer, and the price which the customer pays for it. What is really the only true way of measuring profit is by finding out the difference between the total cost to the merchant of all articles sold during a given time, such cost including every legitimate charge of doing business, and the total price which he receives for the goods sold during that time.

Was Not Considered

3. In not considering as part of the cost of the sold goods such items as freight, insurance, interest on the cost of goods, interest on moneys spent in equipment and furnishings, depreciation of equipment and furnishings, rent, taxes, wages, cost of paper, twine and other accessories, stationery, etc., advertising, cost of draying and delivery, cost of collection of accounts, bad debts, etc., as well as the probable quantity of goods which must be sold below the marked price. All of these must be paid by the merchant and are as much a part of the cost of the goods sold as is the invoice price, or price paid to the wholesaler or manufacturer, and all of them must be taken into account by the merchant in fixing his marked price. The charge of profiteering should not be made or suggested against any merchant unless all of these additional factors have been examined and taken into account.

Unfair Inferences

The confusion of terms that surrounds the discussion of profits is responsible for most of the unfair inferences that have been drawn by the public from the investigations by your board. The principal subject of interest is the profit, and various conclusions are reached as to the amount of this profit. We beg to point out that there is only one kind of profit in business, and that is net profit. What is erroneously described as gross profit includes the expense of transacting business No corporation or firm can ignore operating costs when calculating its net earnings.

Question of Profit

Reverting to the question of profit, it is evident that a sale price must be established before the dealer can determine his net earnings; in other words, an actual sale must take place. No great amount of economic argument is required to prove that the price established in a sale must be made up of three factors—invoice cost of merchandise, cost of doing business, and net earning or profit. For convenience of discussion, let us consider these as "A," "B" and "C" respectively. "A" is the price at which the goods are supplied by the manufacturer or jobber, and, of course, it is not under any control by the retail merchant. "B" includes all the items that enter into the cost of handling the goods from the time they leave the manufacturer's or jobber's hands until the sale of them (by retail) is completed. It is only partially controlled by the retail dealer, because the public under the competitive system of merchandising now obtaining demands the utmost in service. The difficulties in this connection are increased, too, through the growing tendencies of outside organizations to dictate methods and terms to merchants as employers. "C" is determined solely by the selling price, and is therefore controlled absolutely by the retail dealer. It constitutes his return on the transaction involved in the sale of the goods. Let us repeat here that there is and can be no return until the goods are actually sold.

The Selling Price

It follows as a matter of course that the selling price is made up of "A" (invoice cost—uncontrollable) plus "B" (cost of handling goods and transacting business—partially controllable) plus "C" (merchant's return or net earning—controllable). Under normal circumstances this state of affairs prevails, and the three items may be segregated. In our opinion the only fair method of determining net earning or profit is to ascertain the relation or ratio of "C" to the sum of "A," "B" and "C" in a series of transactions covering a definite period. It is only when "C" is examined in this light that anyone can form an opinion as to whether the profit is excessive. In other words, a charge of profiteering or unjust dealing with the public can be sustained only when it is shown conclusively that the proportion "C" bears to the sum of "A," "B" and "C" is unduly large.

How It Works

For example, suppose a merchant buys one hundred pairs of boots, paying the manufacturer at the manufacturer's place of business $10 a pair, and marks them for sale at $15 a pair. If only these two factors are considered there would be an apparent profit of fifty per cent. on invoice cost. If the information goes to the public in this bald fashion some at least of the people draw the inference that the retail merchant is making the profit of fifty per cent. At any rate there is the suggestion, and too often the inference, that he is making an unreasonable profit, that he is contributing unduly to the high cost of living, and that he is a profiteer. Before the merchant can establish the price at which he proposes to mark the goods he must take into consideration all of the factors which have been mentioned, and probably many others.

Must Pay Interest

In the first place he will have to figure paying interest on the money with which he has bought the goods, because, as you are aware, the banks do not loan money for mercantile purposes without charging interest. He will also have to pay the freight on the goods, and, if they are bought outside of Canada, the duty as well. He will have to pay also cartage on the goods from the station. He will also have to charge against these boots—every pair of them—a proper proportion of all his other expenses of doing business, that is to say, rent, light, heat, interest on the cost of his furnishings, depreciation in stock-in-trade, wages, paper,

(Continued on page 44)

Believes Public Fed Up on Sale Advertisements

Begg & Co., of Hamilton, Have Discontinued Advertising Comparative Figures — Favors Advertising One Thing at a Time—Too Many Things Mentioned Confuse the Public—Retailers Like Sheep All Trying to Get Through One Hole in the Fence.

"I HAVE an idea that the advertisement that counts is the advertisement that talks of only one thing." If all the well-marshalled opinions that J. C. Begg, of Begg & Co., of Hamilton, Ontario, could be summed up in one sentence, that sentence would probably be the one quoted above. He thinks that goods talk more than prices. The public, he believes, are "fed up" on big sales that are advertised from day to day, sales that are not sales at all, but mere displays of well-arranged advertisements in which there is a good deal of printers' ink spread over a large space. The kind of advertising he likes is more along the lines adopted by the wholesalers, in which they mention the goods for sale, but saying nothing about the prices. Looking at the question through Mr. Begg's eyes, he feels that because a thing is bought at the store of Begg & Co. it is worth something on that account; that the name of Begg means something to the consuming public. If it doesn't, then so much the worse for Begg; the reputation which he has built up during his years of business goes for little.

And he applies the same principle to every other man selling clothes and haberdashery. There is a living for most men in the trade, and it can be got by advertising methods that are somewhat more sane than the things they are. Too much advertising of the kind most used to-day is, he feels, confusing rather than instructive, and he doubts very seriously if the public believes all that it reads in the daily advertisements when great sales are heralded in big letters.

"Like a Bunch of Sheep"

I have felt that advertisers were like a bunch of sheep. They all saw one hole in the fence and all tried to get through that one hole," said Mr. Begg to MEN'S WEAR REVIEW. In other words, retailers who were advertising sales were straining every effort to impress the public with the tremendous bargains they were offering, when, as a matter of fact, that public was not as credulous as the advertiser believed. Moreover, the public were getting sick of sales, sales, sales from one end of the year to the other, and were beginning to wonder how the retailer was making a living when he could afford to mark down his goods so much all the year round.

Trying the Theory Out

Begg & Co. are trying out this theory in actual practice, and they say it is working remarkably well. Five months ago they adopted a policy whereby all comparative prices should be discontinued in their advertisements other than once or twice a year when they have their annual or semi-annual sale. In January they have a big sale and they make it felt by reason of the punch they put behind it; but to talk comparative prices from one end of the year to the other is, in the opinion of Mr. Begg, distasteful to the public. In their daily advertising they use no comparative prices at all. They are, as much as possible, eliminating all sales and advertising their goods on their merits alone. In the final analysis they figure out that the merits of the goods count in sales more than anything else. Consequently when they have a thing to offer for sale they advertise it and use only one figure in doing so; they do not say this article was so-and-so, but now it is so-and-so.

One Thing at a Time

Begg & Co. are also following out the policy of advertising one thing at a time. They believe that if an advertisement deals with, say, suits, overcoats, ties, handkerchiefs, shirts and underwear, it is only confusing and does not give the advertiser the best returns for the money he is spending in his advertising. They take one article at a time, or one line at a time, and try to put a punch behind that advertisement that will bring results. Instead of having to fill up so much space with advertising and giving the impression that something has to be put in to fill up, they figure that there are, for instance, so many men who want to buy an overcoat but do not want ties, shirts and handkerchiefs at the same time, and they devote one strong talk to that man. As an illustration of this, the case is cited of the wholesalers who send out different men for each article they have for sale rather than having one man handle half a dozen articles. Each day, therefore, is a talk to the public on one article, and the reader of that advertisement does not put down his paper with only a hazy idea of what he read, but a definite conviction that Begg & Co. have one thing in their store they think worth saying a good deal about.

Tries to Avoid Price Talk

While firmly convinced that there are times when prices can be talked according to perfectly obvious fluctuations of the markets and various conditions affecting them, Begg & Co. feel that goods should sell more on their merits than the appeal to the public by the majority of advertisers would indicate. They do not delude themselves into believing, according to Mr. Begg, that the public are not as well informed as they themselves are. "I like to think that the public is as well informed as I would like to be myself," said Mr. Begg in explaining this point. He does not think the public swallows all they read in daily advertisements. "To-day, the man who talks prices has to imagine a lot and make the customer imagine a lot, and a good deal of the price talk during the last few years has been more of imagination than reality," he said.

Appealing to the Boys

Begg & Co. go after the boys' trade in a novel way. Twice a year, at least, they mail a personal letter to their boy friends, of which they have nearly 1,000. The mere fact that there are two or three boys in one home does not deter them from sending a letter to each boy, for there is always something in the letter that leaves an impression on the boy to such an extent that the parents in that particular home will have two or three boys urging them to go to Begg's rather than one. In each letter he generally puts a little gift of some kind. As an instance, he sent out a button picture of the Prince of Wales recently to these 8,000 boys. It usually "starts something" when such methods are adopted, and the results have been very satisfactory according to the head of the firm.

Needless to say, a careful survey is made of the result obtained by these letters. The working out of the entire system indicates whether or no there has been a response to the letter. If there hasn't been, the next letter may contain a reminder such as this:

"You never answered our last letter to you, but we're going to forgive you, and just to show that we don't hold any hard feelings we're going to do you a good turn."

There was a personal touch in that paragraph which appealed to the boys, for many of them wrote personal letters to the firm expressing their regret at not answering the letter.

SCOTLAND WOOLLEN MILLS OPEN STORE AT RIVERDALE

The Scotland Woollen Mills Co., Ltd., have opened up a new store in the Riverdale district of Toronto, the opening day being December 20. It is at 130 Danforth Ave., just opposite the Allen Theatre, where the civic and Broadview cars meet.

Their opening day was marked by a special sale at which they gave with every order for suitings or overcoats at $25, $30, or $35 a pair of pants. Also a number of sample coats were disposed of at $25.

BASIS FOR DETERMINING PROFITS

Continued from page 42

twine, stationery, etc., book-keeping and accounting, collection of debts, bad debts, delivery, advertising, as well as a proportion of the loss which would come through the fact that he will almost certainly have to sell some of the boots at a lower price than the marked price. It is only when a retail merchant has taken these into consideration, basing the amount on his experience of previous years, or on the experience of others, that he is in a position to fix what is a reasonable marked price.

Must Be Considered

Similarly take the case of bacon. In addition to the other items which have been mentioned as having to be considered by the merchant in fixing the retail price, he must take into consideration the following:

Diminution in weight resulting from evaporation.

Loss in the process of slicing, because certain parts are less saleable or unsaleable.

Loss from the fact he buys bacon wrapped in heavy papers, pays the same price for the paper as for the bacon, and loses whatever has been paid for the paper. The weight of the paper so bought, and which the merchant loses, may amount to many hundreds of dollars in a year.

Cost of High Living

It is the opinion of merchants who have given deep thought to the question that the prices the consumers are paying to-day are due to the cost of high living, rather than to the high cost of living. This condition is reflected in some of the items that are included in the analysis of the cost of doing business. For instance, one of the details of expense that shames the merchant is the cost of delivering goods to his customers.

During the past four years, owing to the higher prices of labor, of equipment and of feed, that cost has grown enormously. The expense of keeping a horse has actually doubled during the past two years. When in the evolution of retail trading the merchant undertook the work of delivering, he entered the field of transportation. Instead of charging for the service rendered by him in that field, as ordinary transportation companies do, he was unwise enough to carry it on gratuitously. He was obliged to include the expense among the items that made up the cost of doing business, which meant that it was reflected in the price of the goods.

Has Included the Cost

The result has been that ever since he began to deliver he has included the cost of service in his retail selling price. It may be added here that retail trade delivery is the most expensive kind of transportation known; it is also worth while to mention that the public has unfortunately been taught to expect a maximum service in this particular. It is the function of the retail merchant to serve the public, and he has now little or no option. If he wants the business he must furnish the delivery. The custom has extended itself so that he cannot control it. It may be that sentiment among retail dealers is favorable to a restriction in delivery service, as recent efforts at reform would indicate. But the general principle of full deliveries cannot be changed. Therefore, the customers who live near a store and carry home their purchases usually pay the same prices as the ones who demand that the articles be delivered in some distant and widely-separated parts of the city. There are frequent occasions, indeed, when the cost of delivery exceeds the selling price of the goods delivered.

Important Factor

We are discussing the subject of delivery at some length because we believe your board is interested in learning about its important bearing on the distribution of merchandise at retail. We would go so far as to suggest that your board consider the advisability of securing to the customer who performs delivery service for himself the benefits of that service. An innovation of this kind would exert a very beneficial influence economically, because it would lead directly to reductions in the retail prices for many lines of goods. We believe that any customer who desires to save the cost of delivery on his purchases by taking the goods with him should have the opportunity of making that saving. The only way in which that saving can be assured to him is by a policy of charges for deliveries.

Dictate Methods

We have already referred to the growing tendencies of outside organizations to dictate methods and terms to merchants as employers. The principal manifestation of this development is to be found, of course, in the case of wages. The increases in wages paid to employees of retail stores during the past two or three years are unprecedented in the history of business. The situation gains seriousness chiefly through the fact that a considerable part of the service purchased by the merchants is inefficient and indifferent at the beginning. The increasing scale of salaries is being paid to employees who come to the place of business uneducated for their work. This fault is largely due to the Government's failure to furnish institutions of education in which employees may be prepared for business careers. Under present circumstances it is essential that the staff be trained by the merchant. Even during the period of education or training, however, they are receiving large salaries based on the current cost of living. As salaries are by far the most important item in the expense of retail business, this state of affairs naturally increases the retail prices. It would seem to us that reforms by the Federal or Provincial Government would terminate the unfavorable features we have just mentioned, and that your board might make effective recommendations along that line.

Requires Consideration

We have deliberately refrained from showing resentment at the interpretations placed by newspaper writers on material submitted to your board. But we feel that an item in one of these papers proclaiming that retail merchants were making a yearly gain of 7,000 per cent. on bacon requires some consideration. Your board may remember that this item purported to give an account of the proceedings here at which retail merchants were being called to testify. While we clearly understand that your board has not exercised jurisdiction over newspaper reports, we beg to submit that these reports mislead the public and do a serious injustice to the retail merchant. Our object in drawing this phase of the subject to your attention is to point out that the principle of basis employed by your board in arriving at the so-called gross profit on various articles is followed by the daily press. It appears to us that there should be attached to your board, as a part of its organization, a recognized expert in the principles of merchandising, who could assist you in determining such matters as profits fairly and accurately.

The Retail Trade Bureau and the Retail Merchants' Association realize that there are problems and weaknesses in the system of distributing merchandise. We desire to make clear to your Board and to the public our belief that some of these may be remedied only through legislation. We know that the retail merchants will gladly cooperate with your board in its efforts to reduce the cost of merchandise. We take the liberty of requesting, on behalf of the Retail Trade Bureau and the Retail Merchants' Association, a similar measure of co-operation.

Percentage of Expense to Selling Price for Year 1918

Submitted by a Winnipeg merchant.

Item.	Per Cent.
Advertising	2.92
Bonuses	1.75
Delivery	.47
Depreciation	.72
Donations	.44
Express and freight	.54
Insurance	1.17
Interest	.33
Light	.47
Postage	.08
Rent	4.56
Repairs	.05
Salaries	14.53
Stationery and office	.08
Sundries	.76
Taxes	.62
Telephones and telegrams	.10
Travelling	.44
Wrapping supplies	.51
Total	30.54

PRESENTATION FROM EMPLOYEES

The salespeople of the two Wegner Clothing Company stores presented the manager, C. P. D. Wegner, with a handsome pipe, a fountain and a gold pennife recently. The presentation was made by three lady employees, who, on behalf of their fellow employees, wished Mr. Wegner a Merry Christmas and a Prosperous New Year. They all sang "He's a Jolly Good Fellow," after which some of the older employees delivered brief addresses. Mr. Wegner replied briefly, thanking the salesmen and women for their kindly remembrances.

Table Showing Price at Which an Article with an Invoice of $1 Must be Sold in Order to Make Any Desired Profit.

Net profit	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
15% Cost of doing business—Sell for.....	1.19	1.21	.22	1.24	1.25	1.27	1.28	1.30	1.32	1.33
16% Cost of doing business—Sell for.....	1.21	1.22	.24	1.25	1.27	1.28	1.30	1.32	1.33	1.35
17% Cost of doing business—Sell for.....	1.22	1.24	.25	1.27	1.28	1.30	1.32	1.33	1.35	1.37
18% Cost of doing business—Sell for.....	1.24	1.25	.27	1.28	1.30	1.32	1.33	1.35	1.37	1.39
19% Cost of doing business—Sell for.....	1.25	1.27	.28	1.30	1.32	1.33	1.35	1.37	1.39	1.41
20% Cost of doing business—Sell for.....	1.27	1.28	.30	1.32	1.33	1.35	1.37	1.39	1.41	1.43
21% Cost of doing business—Sell for.....	1.28	1.30	.32	1.33	1.35	1.37	1.39	1.41	1.43	1.45
22% Cost of doing business—Sell for.....	1.30	1.32	.33	1.35	1.37	1.39	1.41	1.43	1.45	1.47
23% Cost of doing business—Sell for.....	1.32	1.33	.35	1.37	1.39	1.41	1.43	1.45	1.47	1.49
24% Cost of doing business—Sell for.....	1.33	1.35	.37	1.39	1.41	1.43	1.45	1.47	1.49	1.52
25% Cost of doing business—Sell for.....	1.35	1.37	1.39	1.41	1.43	1.45	1.47	1.49	1.52	1.54
30% Cost of doing business—Sell for.....	1.45	1.47	1.49	1.52	1.54	1.56	1.59	1.61	1.64	1.67

"Service to the Public" Good Motto Siberry, Danforth Ave., has Fine Store

How a Young Man Twenty-five Years of Age Built Up His Business—The House of Glass —Makes Special Use of Silent Salesmen — Strictly Cash Business.

SERVICE to the public; selling the best article at the best price," is the principle upon which R. J. Siberry, 337-39 Danforth Avenue, has built up an enterprising business in this rapidly developing section of Greater Toronto. Something over eleven years ago, Mr. Siberry first set foot in Canada, hailing from the Motherland, and bringing with him those national characteristics which nave meant a great deal to the development of this western democracy. He was soon in business for himself, even though a quarter of a century had not passed over his head. At thirty-five years of age, he looks back to ten years of a successful business life; and in this backward glance, there is the little store as a beginner, developing into as well equipped a store for its size as one could desire to see anywhere. The first decade of Mr. Siberry's business career will have come to an end next July; and if his present quarters are an indication of the success that has attended the working out of the principle upon which he decided to found his business, then none can say that he has not been successful.

The House of Glass

It is just about two months ago that Mr. Siberry moved from his former store, which was just across the street on Danforth, and a little farther west. He moved into a store of his own creation. With a justifiable look of pride in his eye, he told MEN'S WEAR REVIEW that he had designed every feature of the store himsedf. For upwards of two weeks, he spent most of that time in New York City looking for ideas that would enable him to furnish a store with fixtures and devices that would cut down his overhead expenses to a minimum and give him the maximum of results in sales. He seems satisfied that he has obtained, in this respect, what he wanted, for he stated that his overhead expenses were no greater than in his former store, though there is no comparison between the two as to attractiveness, and he says business is much better.

Mr. Siberry might well call his store "The House of Glass." It is 35x100 feet, and in it there are not fewer than eighteen silent salesmen alone. By no means does that represent all the glass fixtures he has in his store. Deliveries on glass are as scarce these days as deliveries on many lines of haberdashery, and he has not been able to get the glass he wants for all his fixtures as yet. Ultimately, he says, practically everything he has in his store, with the exception of collars which are carried in boxes, will be behind glass. While Mr. Siberry hopes for a turnover of his goods so rapid that dust cannot accumulate on them, yet he will not even give it a fair chance to soil any of them. Besides, it makes the most attractive store, he declares, and an attractive store spells business. He uses an abundance of electric light, and that always shows up glass fixtures at their best.

Plenty of Space

Eighteen silent salesmen in a store 35x100 feet may give the impression of a crowded store; but it is not crowded in

Mr. Siberry's store might well be called the House of Glass. There are eighteen silent salesmen in this store; and with these lighted up, it presents a most attractive interior. Practically all lines of goods carried by Mr. Siberry are behind glass.

Exterior view of R. J. Siberry's store at 337-339 Danforth Ave. The base is finished in marble and the double entrance gives three windows for dressing and displaying goods. The planning of the entire store, both interior and exterior, was done by Mr. Siberry himself.

any respect. What stock Mr. Siberry keeps, that is reserve stock, is not seen anywhere. It is hidden from view; his store, so far as the customer is able to see, is simply for the purpose of selling goods, not storing them. The salesmen are arranged down each side of the store, the front and back. At the very front of the store is a circular silent salesman, which he uses for a general display of haberdashery. The front salesman to the left of the store are used for shirts of all kinds, and underwear; and what reserve is carried is carefully arranged according to sizes and prices in boxes that slide into a glass fixture that works on the same plan as a sectional book-case. All the underwear is arranged the same way. So, too, are all the other goods that are carried on that side of the store. Everything is behind glass, and little inconvenience is caused in displaying goods. The customer can see all there is to be seen at a glance, and it is displayed in such a way that it is attractive.

Revolving Fixtures Used

In the centre of the store, behind the circular silent salesment, are revolving fixtures for the display of men's or boys' suits or overcoats. These are simply models to exhibit the numerous lines of semi-ready clothing which Mr. Siberry carries. He is strong on semi-ready clothing and says he gets much better satisfaction out of it than made-to-order goods. The purchaser can see in the mirrors, which are plentiful in his store, whether the suits fits him or not; he is satisfied in a few minutes, the sale is completed and there is no further trouble. Mr. Siberry carries semi-ready styles ranging in price from $25 to $60, and he claims to miss very few sales.

There are other silent salesmen in the centre of the store in which are displayed gloves, mufflers, and, generally speaking, the smaller articles of men's wear. At the rear of the store, he carries working men's outfits.

Glass Cases For Clothing

Set into the wall at the right of the store is a long glass fixture, in which all the ready-made clothing is carried. It is double-tiered, and in the very centre of the fixture is a fitting room, where a try-on may be had. This is one of the big features of the business, and Mr. Siberry plays it up well in this very handsome glass fixture. Men's hats are displayed in another glass fixture, just at the right when one enters the right-hand entrance to the store.

Tiled Floor For Entrance

The entrance to the store is decidedly attractive. There are two doors, thereby giving him three separate windows for dressing and displaying goods. He specializes on window-dressing, and one gets a good idea of the various lines carried by the windows. The approach to the doors is a tiled floor, and the base of the windows is marble.

A Strictly Cash Business

Along with Mr. Siberry's principle of business to give service to the public and the best article for the best price goes a strictly cash arrangement. If Mr. Siberry makes a promise, so he says, he keeps that promise to the letter if it is humanly possible. If a man wants a thing and he hasn't got it, but can get it, he says he will and he does. But he asks for cash, and he says he gets that, too. "I have been in business ten years and I will sell you all my bad debts for $100," he said to MEN'S WEAR REVIEW. He gives no credit to anyone. His customers know his methods of business in this respect, and Mr. Siberry claims that they benefit by it in better prices. He told MEN'S WEAR REVIEW that the clothing order of the Board of Commerce did not affect him one iota, as his percentage of profits was below what the order called for. He banks on a quick turnover and frequent turnovers for his profits.

In Close Touch With Staff

There are four brothers working in Siberry's, and that, no doubt, means a good deal insofar as personal interest in the store and its progress is concerned. At the same time, Mr. Siberry keeps in close touch with the members of the staff and daily checks up their sales. If the average is not well maintained, he talks the matter over with the clerks and gives them pointers on salesmanship and does all he can to help them along. If he sees that one of the clerks seems stuck on a sale, he goes over and gives him a hand. Not only does he, as proprietor, dislike to lose a sale, but it discourages a clerk when he is unsuccessful. He claims that he pays higher wages to his staff than any other store in the city and that this is one reason why they all take a person interest in the store.

Opening in the Evenings

Danforth, being a new district, and many of the people there being employed in the central portion of the city, a good deal of shopping is done in the evening. An extra man is brought in in the evening to help in this store, for this is the time when a large portion of the week's business is done. He keeps open until nine o'clock each evening of the week, and until midnight on Saturday.

OPENS A NEW STORE

Walter Messig, of Mitchener's, Saskatoon, Sask., has completed arrangements for the opening of a men's furnishings store in Melfort, Sask. Mr. Messig has had many years of experience in the business.

Decline Will Be Gradual

Best Authorities Believe That Decline in Prices, When It Comes, Will Extend Over Period of From One to Three Years—Drop Will Be Absorbed Without Serious Losses—Should not Affect Buying of Stock

SOME day there will be a return to normal conditions in all branches of merchandise and industry. High prices in foodstuffs, in wearing apparel, in all the common necessaries of life must inevitably drop sooner or later. Things cannot remain abnormal for an indefinite length of time; there must come the turning in the road, and then the decline in prices that seem to have mounted high as Haman's gallows during the last few years. History repeats itself in prices, as it does in the affairs of men and the conflicts of the nations. After the American Civil War, prices in many of the necessaries of life mounted even higher than they are to-day. But the decline came, and it will come again as surely as the rising of tomorrow's sun.

How Will It Come?

How will it come? The question is already beginning to agitate the minds of manufacturers and retailers. The assault on the high prices of foodstuffs has been persistent and has resulted in reductions along certain lines. Next will come the demand for reduced prices in men's and women's wear. The war altered many a man's life; it started new currents of thought and created new habits of life. It taught conservation of energy, conservation of raw materials, conservation of wealth. It taught men how to save, and how to work, so that they might save. Along with the tragedy of the war also came opportunity for safe and profitable investment in Victory bonds. Men and women discovered that they could make a suit or a dress or a pair of shoes last longer by a little mending if it meant that they could buy another $50 Victory bond.

This lesson will not be forgotten if the time ever comes when the consuming public begins to feel that they are being needlessly bled by the manufacturer or the retailer who demands too great a profit. For example: The gentlemen who shine shoes in a certain city decided one day that, on account of the advance in prices due to the war, and because everybody else seemed to be "doing it," they would ask fifteen cents instead of ten. They did it. For a week their stalls were empty; people did their own shining of shoes. Then they dropped the price back to ten cents. But in the meantime, many men and women had learned the art of shining their own shoes, and they never went back.

Profits Have Been Fair

Retailers of men's wear have, we believe, demanded a profit not unduly excessive during the last four years. There have, probably, been exceptional cases, but these have been very few and there has been a ready disposition on the part of the trade to fulfill the spirit as well as the letter of the various orders of the Board of Commerce.

But, as has been said before, the time is coming when there must be a decline in the abnormally high prices that have prevailed during the years of the war and which still remain exceptionally above normality. It is a time which may be dreaded to a more or less degree by manufacturer and retailer alike. There is a feeling among the men of the trade that this decline must come; and many are wondering how they are going to meet it.

Whether in the immediate or the distant future, the time is coming when there must be a decline in prices. With that decline, there arises a score of problems that are of vital interest to the retailer in men's clothing. How is it coming? Will it be a sudden decline or will it be spread over a considerable period of time? If it is to be sharp, how is the retailer to weather it? If it is to be a matter of months, perhaps years, what are the best ways to prepare for it? In the accompanying article some effort is made to throw light on the subject.

Decline Will Be Gradual

Those who are best able to judge say that the decline in prices will be gradual, so gradual, in fact, that retailers will be able to absorb the altered prices without much loss to themselves. A sudden and sharp drop in prices would create complications that might be dangerous and exceedingly harmful. Both manufacturers and retailers will seek to avoid it and can avoid it with co-operation. It would be to no one's benefit to dislocate the markets by a sudden drop. By the very nature of things, moreover, the decline must be gradual. The only thing that will cause the cost of things to drop will be greater production; and greater production is not a thing of a day or week, or even months. Competent judges believe that this decline, when it comes will be spread over a period of one or two years. Some even say it will be three years.

The Effect on Stocking

From the standpoint of the retailer there is a vexed problem here. There is, at present, a hesitancy among many of the men of the trade to stock goods —much less to over-stock on them—because of the uncertainty of future prices. If a man can get immediate delivery on a consignment of goods, which, formerly, he retailed at one-third of the price at which he retails them now, he will buy them and bank on a quick turnover. But when his delivery is delayed from one to four or five months—and he feels morally certain they will be in the majority of cases—he hesitates about ordering. He does not want to be left with a stock of goods on which there has suddenly fallen greatly reduced prices.

Perhaps this condition among the trade is not very general at the present time. The decline does not seem a thing of the immediate future. There seems, at present, little relation between ordering and delivery, so far as fear of a disastrous decline coming suddenly is concerned. In some cases, premiums are being paid for deliveries, and it is more than probable that some of the retailers of men's wear will have goods coming into their stores next Fall that should have been there for the Spring trade. And they will take them; and, perhaps, be glad to get them. Fear of a decline, so far as can be judged at present, is not resulting in a holding back of orders from the manufacturers.

But It Will Come

It will come, however. But in the meantime, retailers need have no fear of keeping their lines well stocked with goods on which they are getting a reasonable profit—and that means most, if not all lines. A sudden and sharp decline would be as unfortunate as a run on a well-established bank. Nothing would be gained by it and there would be considerable loss to many who would suffer innocently. Everything points to the fact that this decline must come—though there may be no evidence of it as yet—but when it does come it will be of such a character that great losses will not be sustained and there will be no serious dislocation of business. It is as well for every retailer to keep his eye on developments as they are bound to affect his business; but we see no need for him to view the inevitable decline in prices with any degree of apprehension.

Gift of Big Insurance Policy to Employees of Murray-Kay Co.

Employees of Six Months' Standing and Over Are Remembered by Toronto Firm—Policy May be Taken Up if Employee Leaves the Firm.

INSURANCE policies ranging from $500 to $1,000 in value were presented to the employees of the Messrs. Murray-Kay Company, Ltd., of Toronto, on the 12th of December. Every member of the staff who has been in the employ of the firm for six months or longer was the recipient of this handsome gift; and so long as he or she remains with the firm, the expense of keeping up the policy is borne by the company. The size of the policy is graded according to the length of the employee's service; thus an employee with six months to one year's service to his credit gets $500; two years, $600; advancing by $100 a year until the maximum of $1,000 for five years' service is reached. Those who have not yet been six months with the firm are not forgotten, however. Every new employee of the firm will, after six months' service, participate in this insurance plan.

The policies are issued under the group insurance plan. No medical examination is necessary and if the employee leaves, he or she is at liberty to take up the insurance and carry it; otherwise, the company bears all expenses in connection with it. There is a permanent liability clause in each policy whereby the insured gets payment in a lump sum, or in instalments if preferred.

Employees Warmly Praised

In making the presentations on behalf of the company, Mr. John O'Connor gave them the following message:

"The success of Messrs. Murray-Kay Company, Limited, in a large degree, must be attributed to the loyalty of its employees. The company, therefore, desires to give substantial expression to their appreciation of the type of services our employees have been rendering in every department.

"On analysis of the personnel of the store a fine spirit of camaraderie has been discovered, and this the company wishes to do all in its power to foster. Throughout the year of 1919 this spirit of co-operation has been at work, and so productive of fine results has it been that not a small part of our 1919 success has been due to this factor.

"Fully realizing the value of team work and appreciating the type of men and women which alone can make this possible, the Murray-Kay Company desire to cement the very noticeable bond of friendship which has developed among its employees.

"A life insurance policy was deemed of so substantial and permanent a nature that the company have entered into an arrangement whereby all our employees will be insured. Everyone who has been on our pay-roll for at least six months will be presented with a life insurance policy, ranging in value from $500 to $1,000, according to their length of service with us.

"Each policy is presented without any cost whatever to the employee, and we trust will convey an abundance of goodwill at this Christmas season."

QUANTITY NOT ESSENTIAL

Only a Few Articles in Fairweathers' Window, But Passers-by Stopped to Look

Fairweathers, Ltd., moved into new quarters during the early part of the month, and at the outset one of the big windows was given over to a display of men's wear. Only a few articles were shown, but the effect was strikingly attractive. A costly rug was spread out in the centre of the big window and around it were four up-to-the-minute overcoats hanging on racks. About a dozen hats thrown around almost carelessly, were scattered about the rug, and the same number of caps were also perched up in conspicuous places. Half a dozen pairs of gloves and a few canes completed the display, which, with a draping of green velour, succeeded in attracting the attention of about nine out of every ten who passed.

Cluett, Peabody To Branch Out

Will Invest $150,000 in Plants in Sherbrooke, St. Johns, and Montreal

According to a statement by F. W. Stewart, Canadian manager of the Cluett-Peabody Company, that firm is about to invest $150,000 in the establishment of three new Canadian plants. One of these plants has already been opened at Sherbrooke, Quebec, the machinery for it being sent from the parent plant at St. Johns, Que.

A subsidiary plant is being established at St. Johns, Que., where only collars are to be made. It so happens that many of the female employees of this plant have married employees, and the novel plan is being worked out of employing these female hands for a certain number of hours each day. By this method, the output of the St. Johns plant will increase from two to four thousand dozen collars per week, and production thereby materially increased.

The third site has been purchased in the northeast corner of the city of Montreal, where the Peabody firm is establishing another new plant. In the Sherbrooke plant some 300 employees will be engaged, while about 200 will be engaged in the new Montreal branch.

It is the intention of the firm to leave the parent plant at St. Johns. In the Sherbrooke and Montreal plants call the sewing operations will be carried on; while at Montreal all the laundrying and shipping operations for the province will be done.

Favors Individual Display as Aid to Confused Customer

C. E. Cartwright, of Oak Hall, Meaford, Believes That Too Many Articles Displayed in One Spot Only Confuse the Customer.

PARTICULARLY for occasions when people are in search of gifts, C. E. Cartwright, proprietor of the Oak Hall in Meaford, favors an individual display of haberdashery. He rather inclines to the view that Begg & Co. hold of advertising, namely, that too many articles advertised only confuse people; so Mr. Cartwright believes that too many articles displayed in one place only confuse.

Favors Individual Display

Mr. Cartwright favors an individual display of goods. "A customer comes in, especially at this time of the year," he said to MEN'S WEAR REVIEW, "and has not just decided what he or she wants. Suppose, for instance, he or she has in mind a muffler. Upon entering the store they see a table full of mufflers, and seeing them only confirms their desire to purchase that muffler. They go to that table and in a moment make a final decision, because they see nothing else. The sale is made in half the time. If they were too look into a show case filled with a dozen different articles, they would want to be shown every article in it before making a final decision; possibly they would go out without deciding at all what to buy. They might be more confused than when they came into the store.

Office in Centre of Store

Mr. Cartwright, who has been in business for three years, has his office right in the centre of the store as a matter of policy as well as convenience. From this point of vantage he can watch each customer being served, and if he sees that one of his clerks is liable to fail in making the sale, he comes to their assistance before the customer leaves the store.

Do You Know Your Overhead?

Cost of Carrying on Business Has Been Advancing Steadily. Investigation by Expert Shows That Many Business Men Do Not Know What It is Costing Them to Carry On.

SOME figures not only interesting, but rather startling, are given by Professor Melvin T. Copeland, director of the Bureau of Business Research, Harvard University, who has been conducting a personal investigation into the cost of doing business. In his report, he says in part: "In practically every instance we found that the stores with a high rate of stock turn were operating at a substantially lower expense than the stores with a low stock turn. Furthermore, there is less loss through depreciation, shrinkage and obsolescence in stores which turn their stocks rapidly.

Do Not Know Costs

"We also found that many merchants do not know what it is costing them to do business. Frequently we had merchants tell us specifically that they did not know what their total expense was. In the retail grocery trade and in the retail drug trade I judge that probably fifty per cent. of the storekeepers do not take an annual inventory. As regards expenses, I am led to believe that an even larger proportion of retail merchants, have no accurate knowledge of their operating costs. An amusing instance was furnished by a retail grocer who returned the form we sent him with the following statement written across the face: 'I have no detailed records, but my cost of doing business is five per cent.'

Operating at a Loss

"Even under present conditions when losses are far less frequent than in ordinary times owing to the demand for goods, there are still quite a number of retail stores that are being operated at a loss. We can look ahead to a period of great business prosperity. Yet before we realize that we will have to go through some adjustments. The active demand in retail trade that is now resulting from inflation is particularly unstable. This demand has risen largely from consumers who have enjoyed a sudden, rapid increase in their incomes.

Buying Luxuries

"Workmen, for instance, are buying silk shirts and many other luxuries to which they were not previously accustomed. There is an accumulated demand for new homes, yet this demand is not being filled in a great many cases, because prices of building materials and labor are so high. In other words the great demand that we have witnessed in recent months is not primarily the demand that has accumulated during the war, but rather a new demand that has resulted from inflation. Sooner or later the accumulated demand of the last four or five years will have to be taken care of and eventually the process of deflation will help to bring this about."

Are Not Justified

Discussing business generally, Professor Copeland says, "We have heard a great deal for some time past about profiteering. From careful observations I judge that many of these accusations are unjustified. Business has been very active in most lines and failures have been far less frequent than in normal times. Yet I doubt seriously whether there are more frequent instances of abnormal profits in retail and wholesale businesses than in manufacturing or among wage-earners and farmers.

"All along the line we have seen higher prices, higher incomes and higher expenses. Clergymen, school teachers and college professors are about the only classes who have not had a share in these larger monetary incomes. The dollar has truly fallen in value, but not because of the machinations of merchants and business men.

In Same Proportion

"My investigations would indicate that the cost of doing business has gone up in retail and wholesale trades about as rapidly as prices and profits have advanced. I have had every opportunity to learn the cost of doing business in many trades, and have been furnished detailed reports. They came from all parts of the country and I am confident that they are fully typical and a fair guide to what is happening.

"To my mind there is unquestionably an opportunity for improvement in the methods by which a large percentage of businesses are carried on."

WILL THEY ASK FOR TENDERS?

Captain R. L. Brydges, Church of England chaplain to the Jail Farm, has called attention to the fact that no provision is made for clothing for discharged prisoners and that they are, consequently, sent out into the cold of the winter months in their summer clothing. He estimates that the present needs are twelve dozen suits of underwear, fifty suits of clothing and fifty overcoats. Here is a chance for a successful tender.

Floor Collapses at Midland

Fifteen Children Injured When Santa Claus Section of the W. E. Preston, Ltd., Departmental Store, Gives Way — Two with Broken Legs, One with Concussion

With the store crowded with Christmas shoppers, a section of the second floor of the W. E. Preston, Ltd., Departmental Store of Midland, Ont., collapsed on Saturday afternoon, December 13th. Fortunately, there were no fatal injuries, in fact, the injured were comparatively few and not serious. The falling floor was checked by the cash carrier wires long enough to allow customers and employees to escape from the ground floor to the street, and the final collapse was delayed somewhat by the shelves on the lower floor of the store.

The section which gave way was the Santa Claus section which accounts for the fact that most of the injured were children. In all there were about fifteen injured, among them being two children with legs broken and one with concussion of the brain.

The firm gave every possible attention to the injured. There has, as yet, been no suggestion of an investigation.

TOOKE BROS. EXPANDING

To Cope With Business, Opening Up New Factory at Longueuil

The firm of Tooke Bros., shirt and collar manufacturers, of Montreal, has been unable to handle the business offered the firm in that city and is trying an experiment of opening up a branch factory on the south shore of Longueuil. Work started about the middle of December in a factory with about fifty machines at a place on the Chambly Road, which formerly was used as a chocolate factory. The manager of the company, W. A. Brophy, stated that if the firm could secure the necessary help in this new branch they would extend the new factory and increase the equipment to 150 or 200 machines.

At the present time, until an abundance of help is certain, the company will operate only a part of the building, adding machinery, however, as fast as new help can be obtained. The town council of Longueuil has agreed to supply the firm with free water and to grant an exemption from taxation, providing the factory becomes a permanent establishment of the town.

A further extension is also being made to Tooke Bros.' Montreal plant.

More "Made in Canada" Goods?

Unfavorable Rate of Exchange Resulting in Larger Bookings With Canadian Houses—Retailers Either Cancelling Orders or Delaying Payment Until Dollar Reaches More Normal Value.

RETAILERS may be able to give an additional "punch" to their sales in the not far-distant future by advertising and offering for sale more "Made in Canada" goods than they have been buying of late. While rates of exchange are bound to work a hardship in individual cases, in the long run it may not be a bad thing for a country perfectly capable of financing itself that the rate of exchange sometimes goes against it. A number of retailers are finding out at the present time that the unfavorable rate of exchange in New York is working considerable of a hardship because the value of their dollar is fluctuating between 85 and 95 cents. This is one of the things on which the retailers who appeared before the Dominion Board of Commerce did not count when giving their evidence relative to the cost of selling over the counter. But it constitutes a legitimate item in figuring out overhead costs; and, moreover, it is an item that mounts to considerable proportions these days. Canadian buyers who are paying bills in the United States these days are complaining of the unfavorable rate of exchange and, incidentally, are losing quite a number of dollars because of it. As one retailer expressed it to MEN'S WEAR REVIEW: "If this rate of exchange keeps up for the whole summer, it will ruin us."

Has Its Compensation.

It has its compensation, however. Many Canadian jobbers who have been running to the United States for goods that have been made in Canada are now seeking cover by ordering Canadian-made goods. The head of a firm manufacturing hosiery, for instance, stated to MEN'S WEAR REVIEW that jobbers who had said to him eight months ago that they would buy in the United States because they could get better prices were now "kicking themselves" because they were paying their bills when the rate of exchange was at the worst that it had been for many years. These same jobbers, at that time, believed that United States business men were doing a wise thing in selling at lower than mill prices during the months that followed the signing of the armistice. Now, however, they are not quite so sure of their ground.

But, what is more important for the moment is that retailers and jobbers are, in many cases, cancelling their United States orders if they can and booking Canadian goods. In some cases they are unable to do this; but they are trying, at all events, to hold up payment until the exchange rate becomes more favorable to them.

Aids "Made in Canada" Campaign

There is reason to hope, therefore, that while there may be cases where individual hardship has been experienced, in the long run it will increase Canadian production and aid the 'Made in Canada" campaign. There never was a time in the history of Canada when there was such a pressing necessity for an organized campaign for the greater production of Canadian goods. And no man stands better to profit by Canadian-made goods than the retailer. On the whole, Canadian merchants are not yet ready to re-open accounts with Germany. With the rate of exchange against them in the United States, there may be a slackening of business in that quarter. The inevitable result will be a greater output of Canadian goods, both for home consumption and export. That is greatly to be desired. The people of Canada were never in a better humor to patronize Canadian-made goods; and there seems some likelihood of the retailer being given the opportunity of offering more of them for sale than he has been doing during the last decade or so.

THE PRINCE OF WALES IS SETTING THE STYLE

According to information from London, England, the Prince of Wales, following in the footsteps of his grandfather, the late King Edward, is setting the styles in Merry England. In all probability, he will be a leader of styles in a wider circle even than that of the United Kingdom, for his dress while on this continent was carefully noted, both in Canada and United States, and there are already indications that some of the creations worn by him will be followed out here. The Prince seems to be avoiding the conspicuous and sticking rather closely to conservative styles, but with a cut and fit right up to the minute.

HONOR "MAJOR" SMITH

Clarence H. Smith, of the C. H. Smith Company departmental store, Windsor, who was in charge of the organization of canvassers for Windsor East during the Victory Loan Campaign, recently entertained the members of his executive of workers at the Essex Golf and Country Club.

The loan drive here was conducted on a military basis, the officers being styled from brigadier-general to lieutenant, and the rank and file. or canvassers, as privates. "Major" Smith, as he was known, was presented with a sword and medal of honor by his co-workers on the executive, and was also made the recipient of three miniature vessels on a tray named respectively "Major," "Clarence" and "Smith." The baby boats were supposed to represent the three vessels now under construction by the Imperial Munitions Board, which has offered to name the originals after the counties or cities raising the highest percentage of their quota in the Loan drive.

FIRTH BROTHERS EXTENDING

Modern New Clothing Factory to be Erected in Hamilton

Firth Bros., clothing manufacturers, of Hamilton, have made a large purchase of property in that city by which they round off their present holdings in the block on James street north, in which their retail store and general offices are located. They have secured 160 feet facing on Cannon street and bounded on the east by Hughson street, which gives them ownership now of all the land on the west side of Hughson street from Cannon street to the Sons of England Hall, with a James street frontage for a part of it.

It is the intention of the firm to erect a modern clothing factory at the corner of Cannon and Hughson streets.

CANADA BUYS WOOLLENS

Out of a total exportation for September of $1,096,174 in wool wearing apparel for men and boys, the United States shipped $843,727 to Roumania. The next largest customer on the list is Canada with $101,535. Canada also took $433,305 in wool apparel for women and children, or 80 per cent. of total exports under that head.

BRANCHING OUT IN OTTAWA

Ottawa, Ont.—The Tip Top Tailors, 202 Sparks street, have opened a ready-to-wear department to their store. The addition gives 36,000 square feet more space and all suits and overcoats are advertised at $24. The firm will manufacture all the goods in their own factory. The interior is finished in white enamel throughout and gives a very pleasing effect.

Prof. Harold Whitehead, of the Boston University, defines salesmanship as "selling goods that won't come back to customers who will." "The creation of additional business without additional expense," is another definition from the Professor. He claims that salesmanship trained is better than personality untrained. A man with a poor personality, but trained to sell, will win out every time over the haphazard methods of the untrained individual with a good personality.

The Baldwin Tailors, Saskatoon, Sask., are putting on a weekly bank clearing guessing contest. One guess each week on a free suit is given to each purchaser of a suit at a dollar down and a dollar a week.

Fair Prices Are Named for Serviceable Clothing

Clothing Sub-Committee of Chicago Fixes Suits and Overcoats at $24.50, and Shoes at $4.95—New Orders Will Cost More

"FAIR PRICES" for clothing has been listed by the Chicago Clothing sub-committee of the Illinois Fair Price Committee to show that dependable merchandise can be bought at reasonable prices, so a report from the Windy City runs.

The report states that, as long as present stocks last, men's suits and overcoats can be bought for $24.50 each; men's shoes at $5.95; women's suits at $25; dresses at $15.25, and shoes at $4.95. These prices were not fixed as maximum or minimum figures.

This sub-committee consisted of five executives of some of Chicago's larger stores and their statement said the figures were "fair prices for serviceable articles in the various lines mentioned," but that "replacement orders at the present prices would increase these figures."

Out of all the stores in town Why did he pick on mine?

Who? The burglar that entered this store last Sunday morning and outfitted himself.

Why? Because he was after a High-Class Outfit, and he knew just where to come and get fixed up right.

That is the reason people are coming here for their Christmas presents, because the quality is the best and the assortment large.

DO YOUR XMAS SHOPPING EARLY

Here are a few suggestions for Christmas Gifts

Frank Duncan of Newmarket believes in making the best out of adversity. Sometime between Saturday night, December 6th, and Monday morning his store was entered and robbed. Mr. Duncan believes there was a very good reason for this burglar entering his particular store. He tells why in the advertisement reprinted above. How is this for seeing the silver lining to the cloud?

DOMINION SURVEY OF BOOT INDUSTRY

OTTAWA, Dec. 14.—A preliminary survey of the boot and shoe industry completed by the bureau of statistics and covering returns of 152 establishments during the calendar year 1918 shows total capital invested $31,493,152. The total payroll in these establishments was $2,037,529, to 1,065 males and 361 female employees.

The cost of raw and partially manufactured materials used in the industry was $25,227,448, to which leather of all kinds contributed $18,009,401 and supplies $7,218,047. The total value of production in the industry was $43,332,932. Men's boots and shoes with a value of $17,049,789 and women's $11,155,267, headed the itemized list of production of value. Nearly four and a half million pairs of men's boots were turned out and 3,368,737 pairs of women's.

S. Aitkins has opened a new tailoring establishment in Steeves' new block, Moncton, N.B.

RONCESVALLES MERCHANT ISSUES NEAT CHRISTMAS FOLDER

One of the novel Christmas advertisements was that issued by F. W. Davis, of 317 Roncesvalles Ave., Toronto. He issued a little ten-page folder, 3¾ by 6 inches, which he mailed to customers who come within his scope of probable business. The folder contained all manner of suggestions that would be helpful to the Christmas shopper, giving the price of each article. The cover was khaki color and could be carried in the pocket as neatly as an envelope. The first impression it gave to the recipient was of a group of picture postcards

Arthur Rose has established in Saskatoon what is expected to be the finest dry-cleaning plant in Western Canada, if not in the whole Dominion. The plant represents an outlay of $50,000 for buildings and machinery. All gasoline is kept in underground storage tanks and after being used is distilled for further use.

RETURNED MEN START UP BUSINESS

The Brothers Kerr Will Manufacture Silk Ties in Vancouver

Charlie and Harold Kerr, who recently returned from Germany, where they were doing duty with the British Army of Occupation, have commenced the manufacture of silk ties in Vancouver, B.C. Charlie Kerr received some battering at the battle of St. Julien, but Harold came through without a scratch. They are sons of the Rev. W. E. and Mrs. Kerr, formerly of Clinton, Ontario, and nephews of W. B. Kerr, senior proprietor of the Clinton "New Era" and editor of the Brussels "Post."

MODERN RAFFLES LEFT OLD DUDS; TOOK NEW SUIT

To a modern Raffles who entered the store of Frank Duncan, Newmarket, some time between Saturday night, December 6th, and Monday morning, a fair exchange is no robbery, though Mr. Duncan probably does not regard the exchange as a very fair one. Doubtless, he appreciates the spirit of this burglar, however, for he seems to have left all he had in the way of ready money and thrown in some things stolen a week previously and which were no good to him.

When Mr. Duncan entered his store on Monday morning, he found a neatly wrapped parcel in the center of the floor. It contained an old suit of clothes in which $2.55 was found. There was also a pair of lady's silken hose and a pair of lady's shoes believed to have been stolen from the Christian church sheds some days before. But this was merely the exchange. What was missing from his shelves was a complete high-class outfit from head to feet.

WM. DUFF & SON IN NEW STORE

Pembroke Firm Move to Larger Quarters

Messrs. Wm. Duff & Son have moved their gent's furnishing stock from the store in the Leeney Block, which they have occupied for several years past, to their new premises in the Dr. Sparling corner, which they purchased some time ago and had entirely remodelled. The new store promises to be one of the most attractive in the town. With an entrance right on the corner it has splendid display windows on both streets, while the interior, equipped with up-to-date fixtures and splendidly lighted, is distinctly creditable. The firm have hitherto done a general store business, but will now concentrate their efforts on gent's furnishings.

Lewis, the tailor, has opened up a new shop in the Victoria Hotel Annex at Olds, Alberta.

Cotton Supply Short for Years; More Wanted, Less Produced

World Authority Holds Out Little Hope for Necessary Supplies for Many Years—Tire Industry and India Consuming Vast Quantities.

As stated in MEN'S WEAR REVIEW last month, the scarcity of cottons was responsible for the soaring prices of many articles manufactured from this material. According to an authority on the world situation with regard to cotton, Prof. John A. Todd, the present outlook is not only directed toward increased prices because of the prevailing shortage, but the future holds little encouragement, so far as the world supply is concerned. Prof. Todd is secretary of the Empire Cotton Growing Committee, and addressed the World's Cotton Conference held recently in New Orleans. He stated in the course of his address that the potential world-demand for cotton was on the increase, while the supply would not increase for some years to come.

New Sources of Usage

Among the new sources of usage which are consuming at an enormous rate the world's supply of cotton, Prof. Todd mentioned the motor tire industry. This industry is consuming staple cotton at an enormous rate. India is also using greater quantities of cotton all the time. It used to be that the native would go barefooted. Now, however, with increased wealth, he is beginning to wear shoes and socks. If every man in India took it into his head to wear socks, the Dark Continent would consume a considerable proportion of the world's supply.

Failure of U. S. Crop

A great reduction in the acreage under cotton in the United States was brought about by the disastrous slump of 1915, and recovery was further arrested by the continued slump before the signing of the armistice. Bad weather had given five bad crops in the United States during the war, and the crop of 1919 was a disastrous failure, said Prof. Todd, a failure that was a calamity, with the consequence that prices helped by financial inflation had broken all records with the exception of those which followed the American Civil War in the sixties.

Many Mills Destroyed

An additional handicap in the world's output is the destruction of many of the mills during the war of the last five years, and added to this again is the question of labor. When labor becomes more plentiful and double shifts can be employed, production will be increased. The ability of the world to pay for the cotton is a temporary problem which will be adjusted when production is again normal. The rate of exchange cannot be overlooked in price quotations. Egyptian cotton has been bought at ten cents a pound less than is paid for similar cotton in America, because of the rate of exchange.

What India Takes

As an indication of the increased amounts of cotton being used in Ontario, the British Board of Trade report for the month of November shows that the export of piece goods had increased more than double in comparison with the corresponding month of 1918. In November of 1918, the exports to India totalled 46,435,000 yards, while in November of 1919 the yardage was 112,026,000.

The total exports of cotton yarns from the United Kingdom during the month of November showed an appreciable increase over that of the previous November, the increase being from 9,425,000 pounds to 13,502,000 pounds.

GARMENT MAKERS' VIEWS ON TARIFF

Select Committee Will Gather Data on Question

Not only do the garment manufacturers desire to approach the all-important matter of the adjustment of the tariff in a scientific manner, but with a perfectly open mind. In order that the manufacturers may have all the necessary data which would serve as a guide when the adjustment comes, they have appointed a select committee whose duty it is to make inquiries insofar as the various manufacturers would be affected by a revision, either upwards or downwards of the tariff. A liberal fund has been appropriated for their work and they are losing no time in collecting all the information that will be of value when the matter comes up for discussion.

This committee consists of the president of the Garment Makers' Association, Horace B. Peabody, of Walkerville; H. M. Levine, of Montreal, vice-president, representing the overall manufacturers; H. F. Brooks, of Ottawa, and R. P. Sparks, of Hull, representing the work shirt manufacturers; F. S. Hodgins, of Kitchener, and F. W. Stewart, representing the fine shirt industry.

The Hub Store, Ltd., men's furnishings, of Sault Ste. Marie, is discontinuing business.

WANT DATA ON DYE NEEDS

Trade Commission to Accept Applications for Use of German Dyestuffs

The Canadian Trade Commission has made the announcement that it is prepared to receive applications from Canadian firms requiring German dyestuffs upon which the Allied Governments have an option under the Peace treaty. Interested parties are invited to communicate with the Canadian Trade Commission and obtain forms on which applications may be made for estimated requirements for the next six months. Any demand which appears to be excessive will not be acted upon until the matter has been investigated and found satisfactory. The applicant is obliged to sign a declaration that the dyes asked for are unobtainable on reasonable terms from British, United States or Swiss sources.

Up to the present time more than fifteen applications of this nature have been received by the Commission. In Canada there is no large dye industry and importations of German dyes will not injure any domestic producing interest. No one in any of the Allied countries wants to buy German products if there is any other recourse, but Canadians also have their own interests to guard, and obtaining fully satisfactory dyes is in their interests. The great Badische works on the Rhine are now operating almost full capacity, and arrangements have been made for large exports to the United States. The dye interests across the border are clamoring for protection by federal prohibition, but if they have failed to make good in their promise of a complete range of satisfactory dyes, can they complain if the consumers seek relief in goods dyed with the German dyes?

A new cloth, said to be suitable for men's suits, has been put on the market by a Pudsey manufacturer. The material is said to be a war-time discovery by this firm which was engaged during the war upon a certain fabric for the War Office. The purpose for which this new cloth was to have been used is still a profound secret. When the Armistice was signed and the War Office had no further need of the material, the firm adapted their discovery to the manufacture of a suitable fabric for wearing apparel. The new cloth is made from silk noil, but at a distance of a few feet is said to resemble a smart woollen suit.

The manufacturer himself has worn a suit made of this new cloth and it has excited no comment whatever. It is claimed that it can be put on the market at a price a little more than one-fourth of a good quality serge and is available in grays, browns and blacks. Its wearing qualities are said to be not inferior to worsteds.

POSSIBILITY OF BIG BUSINESS

Continued from page 35.

this question of deliveries; and there is no doubt it is one of the most important phases of the trade for 1920. Behind it, and to a large extent responsible for it, is that chain of events which begins with a strike somewhere.

Manufacturers Doing Their Best

"Canadian manufacturers are doing all they can to supply the trade with goods in demand," seems to express the general view of the retailers with regard to deliveries, so far as they lay in the hands of the manufacturers. One man says they are "slow in filling orders, if filled at all," and he complains that the prices are too high. Still another retailer in expressing the view that deliveries are slow from the manufacturers states that he believes they are treating all their customers alike. "A strike too independent at times," is the way one man writes of the manufacturers; and he adds a bit of good advice in the suggestion that the man who has his shelves well stocked with goods is the man who will do the business. He concludes by saying, "We are stocking heavy."

It would seem that the opinion of the trade is that the manufacturers are doing all they possibly can to cope with the ever-increasing orders that come from the retailers. There is a fitting recognition of the difficulties with which they have to contend. In view of the unsettled condition of the labor market, retailers will hardly need to be reminded that early stocking of all goods is advisable.

Public Accept High Prices

One of the questions asked was with regard to the attitude of the purchaser of a suit of clothes who was told that he would have to pay about $70 for a suit, which he thought he might get for $35. The replies which we have received to this question seem to indicate that the public seems to be pretty well informed regarding the factors which have entered into a situation that developed abnormally high prices. The scarcity of raw materials on account of scanty production, the increased cost of labor, and the higher cost of commodities which go to make up overhead expenses are recognized by the purchaser as legitimate, if grudgingly accepted, reasons for the increased cost of clothing and accessories.

One man says that while the public mildly protests against high prices, it does not prevent them from buying, and the people who have money far outnumber those who have not. Another man says the public have got used to high prices and they now pay the increased price and "never bat an eyelid." "What the customers say sometimes would not be nice in cold type," is the breezy reply one retailer offers: while a man from the far Pacific Coast says he has no cases of this kind because "the people in the West have more sense."

The Outlook Good

On the whole, the survey which we have made through the replies of retailers leads us to the conclusion that the year 1920 should be the best year ever, so far as potential business is concerned. The business is to be had. Whether labor conditions will become so settled that production will be uninterrupted and steadily increase, and so make possible this business which but awaits the garnering of the enterprising merchant, is something which no man can, at this time, foretell.

INDUSTRIAL WATCHWORD

Continued from page 37

"We may keep high wages, we may keep our present scale, and still reduce the cost of living by a simple remedy —work—good, hard, honest, faithful service—not eight hours, rather ten and then some. Let us, for one year at least, resolve to work, and work like h—."

There is no doubt that Mr. Capper has hit the nail on the head. His statement has been copied in banking, trade, commercial, manufacturing, and many other journals in the United States and this country, because it is regarded as a pertinent word spoken at the right time. Unfortunately, while this need daily impresses itself upon the minds of men who see to the heart of things, too many of the laboring classes are fiddling at home while Rome burns.

Not a little of the success of the present year's business from the standpoint of the retailer depends upon the amount of work that is done in 1920. It is to his interest that strikes do not develop, that production is not cut off because of unrest or dissatisfaction in some branch of labor, whatever it may be. It all affects him either directly or indirectly. He can do his bit in preaching the gospel of work for the year 1920. And if the next twelve months are spent in hard, honest, faithful service and work, the curtain will fall upon a year much more satisfactory in every respect than the year 1919.

MAIL DELIVERY PARTIAL SUCCESS

It has been proven in Toronto that the mails can be used as a satisfactory auxiliary to a delivery service. The idea of using the mails for the delivery originated, as many an invention originates, out of necessity. Labor was scarce; even boys were hard to get because they were either employed during the war in making munitions or went on the farms to do work as volunteers. Now, however, delivery services have improved, and the merchant is not faced with the same difficulties.

Hatters Tried It Out.

But it was during this period of a scarcity of labor and poor delivery service that two Toronto hatters tried out the mails as an auxiliary or even as a sole source of delivery. L. J. Applegath & Son and L. Duckworth both gave it a try-out. The latter has now given it up altogether, while the former only retains it partially.

What they have done will be of benefit to the trade generally. Duckworth abandoned it because they found that a new hat could not be delivered, in many cases, in the city the same day as it was bought. That did not suit the purchaser in the majority of instances. As a money-saver, however, it was a good thing because they could send a hat for five cents where it costs fifteen to deliver it. They now have a delivery service which suits them better.

L. J. Applegath & Son still send many of the old hats through the mail. That is, when a man buys a hat and leaves the old one for delivery they send that one by mail. It does not matter particularly whether it reaches his home within a day or two. Their customers are quite satisfied with this arrangement; and there have been almost no cases where a hat, even when a new one was sent by mail, has been damaged in delivery. The mails have been very successful from this point of view, but the one difficulty has been in getting the delivery the same day as the hat is bought.

May Improve In Time

The time may come when parcel delivery within city limits will have worked out to the better advantage of the trade. It is still in its infancy; and the delay and trouble caused by having to send parcels this way—particularly when many parcels are sent—may be eliminated. But as an auxiliary, it is still a very useful and money-saving proposition.

NEW EATON WAREHOUSE

The T. Eaton Co. has received a permit from the city architect's department for the erection of a one-storey metal-clad storage warehouse on the west side of Spadina avenue, near Front street. The structure is to cost $25,913.

FRED J. FRALICK DEAD

Canadian Clothing Manufacturer Passes Away in Hamilton

Fred J. Fralick, head of Fralick & Co., and one of the most widely-known clothing manufacturers in the Dominion, died recently in Hamilton, aged 59 years. His son Harry, of that city, his daughter, Mrs. Nelson, in Florida, and his brothers, Dr. Wilfrid and Dr. Ralph Fralick, of New York, and Charles Fralick, of Kingston, are among the survivors.

The Holeproof Hosiery Co. are building a large addition to their plant in London, Ont.

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DELIVERIES DURING 1920

DELIVERIES during the year 1920 will, we believe, constitute the chief difficulty to be faced by the retailer in clothing and haberdashery. There is, under present conditions, only one road leading to prompter and more plentiful deliveries, that is, increased production. The world soon forgets. The vast majority of the laboring classes, who also constitute the greater proportion of the consuming public, have either forgotten or refuse to see that five years of war depleted the world's stock of goods. For five years production was used for the purpose of destruction; instead of the toiler seeing the fruit of his labors by full shelves of goods and markets brimming over with a surplus of man's handicraft, it was blown to pieces on the battlefields of Europe or sunk in the depths of the ocean. The withdrawal of millions of men from the labor market only emphasized the necessity of every person doing two persons' work; and, unfortunately, there went with it two persons' pay.

And now, the great mass of the people are chasing vain shadows. They imagine that higher wages and shorter hours are the goal to the millennium. Give them a fatter purse and they can buy more clothes, better eatables and have warmer houses. But they forget that the men and women who are making their clothes, producing their eatables and mining their coal are also chasing the same shadows, the meanwhile laying down their tools in the hopeless pursuit. It is an endless circle.

Men in the trade know perfectly well that no legislative action can or will be the harbinger of better conditions—and better conditions mean lower prices and quicker and surer deliveries. They know why their shelves are not filled as they ought to be. Behind poor deliveries that seem inevitable for 1920 is lack of production. They should lose no opportunity to preach greater production. The simple cure, for which a score of foolish remedies seem to have prescribed is that every man roll up his sleeves and get down to work. When every man and woman who is a cog in the great industrial machinery of the world realizes this, production will get back to normal. And so will prices and deliveries; but not till then.

BRIEF EDITORIAL COMMENT

THE PRINCE OF WALES left more behind him than the hearty good wishes of the Canadian people. He placed in the hands of the hatters a cue for good advertising and easy sales by wearing a narrow brim hat. They will be strong for Spring.

THIS is the time of the year when good resolutions are made. The retailer who makes a resolution that he will not swear when he is disappointed on deliveries is an optimist, that is, if he expects to keep his resolution.

THEORETICALLY, the idea of forming an association between the garment manufacturers, the aim of which is to use the service of a labor manager who deals with representatives of the makers in order that strikes may be avoided sounds strong enough. Practically, it seems to be working out quite as well. A. A. McIntosh, the labor manager, is a busy man and he seems to be adjusting labor difficulties satisfactorily.

ROBBERIES in clothing and haberdasher stores seem to be on the increase. In many sections of Canada, hard times accompanied by a good deal of suffering, seem inevitable; and men will steal when they are fighting the wolf from the door. But that is no reason why the doors should not be securely locked.

TWO years ago the battle cry of Canada was "Men and still more men." For the next two years, it should be "Work and still more work."

HERBERT H. ASQUITH once said that patience was the essence of statesmanship. With increasing prices and uncertain deliveries during 1920, Canada has an opportunity to produce a number of statesmen among the men's wear trade.

CONCILIATION often spells the success of a business. The Lancashire cotton employers have taken to heart the appeal of Premier Lloyd George to practise the spirit of conciliation in national industry and have given a wage advance to all their employees without their first having asked for it. The new wage scale goes in effect immediately.

THE OTHER MAN

IT is always unsafe to say that what the other man does, how he conducts his business, is of no interest to you. It is. He may have a system that can and will help you in your business. There may be a leakage in your business that can be eliminated by some little method adopted by another retailer somewhere. MEN'S WEAR REVIEW tries diligently to keep in touch with new methods of business that are working out successfully with the object of passing it along to the other fellow, hoping that it may be of service to him. The spirit of co-operation between the men of the trade we have found to be very pronounced; they are as willing as we are anxious to help along in every way possible.

Will Accept Order of Commerce Board

Hamilton Retailers Taking No Concerted Action to Show Why Board Order Should Not Apply—Are Good Sports

Retail clothiers in Hamilton are prepared to abide by the order of the Board of Commerce with no concerted action to show why the order should not come into effect. "What can you do?" fairly well expresses the opinion of the majority of them with regard to the entire issue in which their profits on cloths have been taken into question. While the retailers in Hamilton are not strongly organized into one association, there seems to be a pretty definite understanding amongst them upon this and all other matters affecting the trade. They were all very anxious to know the attitude of the Toronto men on the order of the Board, and when it was explained to them they expressed similar views and added that their attitude would be much the same. They will accept the order gracefully and when it become effective in that city will be prepared to abide by it to the very letter.

Will Hurt Small Dealers

The general impression among the Hamilton retailers was that the order would hit the small dealer hardest. By reducing the profits, they point out, it means that a much quicker turnover must take place to meet the overhead expenses from month to month. One of the large dealers in ready-made clothing told MEN'S WEAR REVIEW that it meant that they would have to lose some of their help in order to reduce overhead charges. He pointed out that the man who had only a small business would suffer because he could not compete with the larger houses in prices fixed by the Board and still get enough profit to pay overhead expenses. That seemed to be the general feeling of the men of the trade with whom MEN'S WEAR REVIEW talked.

Why Pick on Clothiers

There was also a pronounced feeling that other lines of wearing apparel should have been subject of investigation as well as the clothiers. They claimed that profits on men's suits were not as high as those on ladies' wear.

They all take the order like sportsmen, however, and are perfectly ready to abide by it when it comes into effect all over the Dominion.

Over one hundred and forty cotton mills in the Manchester area have exchanged hands in the last nine months. The prices paid were considerably in excess of those paid before the war and are from three to four hundred per cent higher than those paid a year ago. The boom is still in progress and new millionaires are being created daily.

IN THE COURTS OF JUSTICE

The Prosecution Committee of the Canadian Credit Men's Association have recently undertaken two successful prosecutions against retailers who had contravened, in the first instance, the Ontario Bulk Sales Act; and, in the second, the Ontario Assignment Act.

Under the provisions of the Ontario Bulk Sales Act, a vendor about to dispose of his business is obliged to submit a certified statement, taken as a statutory declaration, showing his creditors. L. W. Putnam, a butcher on Yonge street, Toronto, sold out his business, and, being advised of the provisions of the Bulk Sales Act, furnished the purchaser with the required declaration, in which he claimed that he had no creditors. It subsequently developed that, at the time of the sale, he owed approximately $1,800. Six hundred of this was owing to a clerk in his store, and Putnam had the purchaser pay this claim in full, stating that it was all he owed and supporting his statement with the statutory declaration. The purchaser then paid him the balance of the purchase price, some $500.

A charge of perjury with intent to defraud creditors was laid by the Prosecution Committee of the Credit Men's Association and a conviction of three months on the jail farm secured.

Sault Ste. Marie Case

S. Joseph, of Sault Ste. Marie, violated the provisions of the Ontario Assignment Act. After being in business for about nine months, he made an assignment, and, upon a statement being prepared, it was found that there was a large deficit. The case was followed up by the association, and while it was found impossible to secure direct evidence of fraud, the committee was satisfied that he had committed perjury in connection with the examination for discovery. He was arrested on this charge and was also charged with failure to keep proper books of account.

He was tried before a jury and acquitted on the perjury charge, but convicted on the other, and sentenced to two months in jail, and, in addition, to pay a fine of $200, or to serve an additional two months in jail.

Asked $5,000, Got 25c

After an hour's deliberation, a jury awarded Jack Creed, a Bloor street tailor, Toronto, 25 cents damages in his suit against Mrs. Edward McCammon for $5,000 for slander. The countercharge of Mrs. McCammon was dismissed.

16-Year-Old Boy Caught

A young lad, sixteen years of age, attempted to enter and pilfer the clothing store of Rutledge and Jackson, Fort William, early in December. He was armed with two automatics, which he had stolen, and, when caught by the police, was in the act of boring holes in one of the panels of the store, through which he hoped to obtain entrance. He was brought before Magistrate Palling and sentenced to Victoria Industrial School at Toronto until of age, unless good conduct warrants an earlier release.

Profit Margin Fixed by Board

Inquiries have been made of MEN'S WEAR REVIEW regarding the order of the Board of Commerce regarding clothing. The order was first applicable in Toronto, but on January 1 becomes Dominion-wide in its scope. We reprint, for the convenience of the trade, the main portion of the order:

"Cost Price" Defined

In its order, the violation of which renders offenders liable to prosecution, the Board decreed: "On and after December 15, when the cost of the commodity to the vendor is $25 or under he may mark, offer or sell at a gross profit or margin not greater than 26 per cent. of the sale price marked or demanded, but when the cost of the commodity to the vendor is over $25, he may mark, offer or sell at a gross profit or margin not greater than 33 1-3 per cent. After March 15 next, the dividing mark is to be $30 instead of $25."

"For the purposes of this order," the Board announced, "and for the calculation of the percentage of gross profit or margin on sale, the cost price of the article shall mean the invoice price plus duty, exchange and freight actually paid, and less all discounts allowed or obtainable."

All vendors of the same commodities within Canada, but excluding Toronto, are given until Jan. 1 to show cause why the order should not apply to them. They are to submit complete annual balance sheets of business for each of the years 1912 and following; a statement of assets and liabilities and of profit and loss and trading accounts for each of the said years, and an itemized statement as of Nov. 30 of stock on hand of men's ready-made or partly ready-made suits and overcoats. "This latter and the balance sheets are to be certified as correct by an accountant."

It is reported that a shipment of English dyes has reached Canada and that manufacturers of shirts will be in a position to turn out fancy colored shirts that will stand all manner of washing. At the same time, an Allied commission is in Germany seeking to obtain some of the German dyes for shipment to Allied countries.

FRENCH TEXTILES LOOTED IN WAR WORKING AGAIN

Rapid Recovery of French Textile Industries—Pre-War Output Will be Reached in Two Years

French textile mills, which, only a few months ago were either razed or looted by the Germans of their wonderfully delicate machinery, are again in operation, and forty thousand persons have returned to work in them. According to estimates of authorities on textile industries, one-half of the pre-war output of these world-renowned mills will be reached in one year, and in two years the 1914 record will be surpassed.

Recovery of Wool Industry

The wool industry is said to be recovering most rapidly, with cotton in second place. Linen weaving is reported to be slowest in getting back to normal because of the shortage of flax, which, formerly came from Russia. In Lille and the adjoining cities of Roubaix and Turcoing, the centre of the textile industries, 30,000 men and women are engaged in combing, spinning and weaving, and approximately 10,000 are employed in the smaller mills of surrounding towns.

Government statistics, compiled with a view to getting reconstruction indemnities, show that in the Lille district on October 1 there were 36,384 persons working in 162 textile plants, as against 106,066 employed before the war in 265 factories. In all of the 491 textile mills of the liberated regions there were employed in August of 1919 only 21,027 of the 152,948 persons at work four years ago.

Outlook Much Improved

A few months ago manufacturers declared that the work of reconstructing these mills was almost a hopeless task and that it would require such a length of time that France would lose her world trade in textiles. Government returns, however, show that two-fifths of normal production has already been reached, and manufacturers themselves concede that the output is at least one-third of the pre-war output. Looted machinery taken into Germany is being returned or new machinery from England and the United States is being installed. Some of the machinery that was not removed by the Germans, but was damaged, is being repaired and will soon be ready for use. Direct damage to the textile industry is estimated at 20,000,000,000 francs.

A conference is to be held in Washington in January for the purpose of considering means to keep down the prices of clothing. One of the plans suggested is the marketing of a certain fixed amount of standard, medium-priced goods as an incentive to the public to abandon the era of extravagance.

SUGGESTIONS FOR DISPLAY

Ideas Taken From Hamilton Windows For Benefit of Outsiders

Trebles of Hamilton are showing an attractive window of hats, caps, gloves, umbrellas, suspenders, ties, mufflers and fancy colored shirts. Though this is a wide range of haberdashery, it is tastefully arranged so that there is no appearance of congestion.

They also have a gift window of shirts, ties, armlets, mufflers, tie pins, handkerchiefs and gloves.

Grafton's, of Hamilton, have a neat window for little men. In it there are little men dressed in suits, furs, and woollen goods; and there is a touch of a suit more distinctly Summer in a little sailor-man. The articles in the window are for Winter wear, such as mufflers, sweaters, gauntlets and overcoats.

The background is a Winter scene, in which sleighing is in progress; and floor decoration is made of white batting, liberally sprinkled with tinsel.

Fashion-Craft, of Hamilton, are showing a window of plain and fancy colored silk shirts in a large variety of colors, ranging in price from $5 to $12. Accompanying them are silk knit ties in boxes, and many others drapped over T stands. There is also a sprinkling of silk hose.

CANADA TO CAPTURE BRITISH TRADE

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power had been weakened because of the strain under which they had lived during those years. But there were other causes, attributable to the general labor unrest and increased demands which had lessened production.

"With regard to production," said Mr. Yapp, "during the last year since the signing of the armistice all the mills have reduced their hours of labor by an average of ten per cent. They have increased their wages to such a degree that operatives are earning more money during the reduced hours of labor than they earned during the war with longer hours. This reduction of working hours means not only a corresponding reduction in the output—which is thus costing ten per cent more—but means also an increased cost per yard in the overhead expenses. The reduction, however, is not limited to the proportionate reduction in the hours of labor but is actually, in some cases, twenty per cent. less instead of ten per cent., owing to a general lack of—well, I can think of no better word than "pep" on the part of the employees. Many firms have shown a reduction in twenty per cent. output though their working hours are only ten per cent. fewer.

Canada the Cheapest Market

"The increased demand on the Canadian mills has enormously increased owing to the fact that importations from Great Britain especially have been cut down by, probably from 50 to 75 per cent., and this reduction in importations is partly owing to the same causes operating in Great Britain as those mentioned as operating in Canada, and partly to the fact that a very much higher price can be obtained by British houses in other countries than can be obtained in Canada. This, in itself, is pretty conclusive evidence that Canada to-day is the cheapest market in the world for woollen goods."

To verify this statement, Mr. Yapp said that shipments were being made to the United States to-day to firms willing to pay a forty per cent. duty on the Canadian woollens.

World Shortage Prevents Decline

"As to the future," continued Mr. Yapp, "I cannot see any possible decline in the price for a year to come but I think that, owing to the fact that many of our mills are increasing their capacity and equipping them with machinery to make the finer lines of goods, the shortage will be relieved to some extent even though there is no decrease in price. The world shortage in wools cannot be made up for years to come.

"The situation with regard to worsteds will not be relieved to the same extent as serges and tweeds, for the same reason that the machinery used in making worsted yarns—a large proportion of which has, hitherto, been imported—cannot be obtained for at least two years to come." Mr. Yapp here referred to the combs that are used in the making of worsteds.

Have Turned Down Orders

Mr. Yapp stated that the Canadian mills had at their disposal an enormous supply of the heavy grade stocks, due to the fact that their capacity to turn out these goods was greater than the demand, which was for finer grades.

In conclusion, and to emphasize the fact that the Canadian mills were not accepting export orders to the disadvantage or depletion of the Canadian domestic market, Mr. Yapp said: "We have turned down orders for hundreds of thousands of dozens of cashmere and silk hosiery for export, and at higher prices than have been paid in Canada."

The twenty firms that have entered into the agreement with the Amalgamated Clothing Workers are: The Lowndes Co., Ltd.; W. R. Johnston Co., Ltd.; Randall & Johnston, Ltd.; House of Hobberlin, Ltd.; King & Co., Empire Clothing Mfg. Co., Berger Tailoring Co., Ltd.; Regent Tailors, M. Stone Co., W. J. Keens Co., Ltd.; The Punchard-Birrell Co., Imperial Clothing Co., Toronto Clothing Co., Rex Tailoring Co., Ltd.; North American Tailors, Beauchamp & How, James & Co., J. J. Follett, English & Scotch Woollen Co., York Youths' & Boys' Clothing Co.

BREEZY BITS ON BUSINESS

A. S. Crighton, secretary of the Canadian Credit Men's Association, has been elected to the executive of the Empire Club of Toronto.

The branch factory of the Forsyth Co., of Kitchener, manufacturers of shirts, have commenced operation in Waterloo under the name of the John Forsyth Production Co., Ltd.

The Eagle Knitting Co. of Hamilton have leased the old glove factory on Cross Street, Dundas, where a branch factory will be opened at once.

The British Army has a surplus of 11,631,000 yards of woollen fabrics. Public tenders for 10,750,000 yards have been asked for, and less than 1,000,000 yards have been sold.

Silks Valued at $50,000 and the truck that carried them were stolen in New York in broad daylight when the driver went away for a moment.

G. R. Christie & Co. have installed a new front in their store in St. Thomas. It is a vast improvement on the old and shows up goods to a much better advantage.

Hormisdas Girard, of Montreal, men's furnishings, has made an assignment, and A. Harry Wolfe, of Montreal, manufacturer of caps, has a demand for assignment.

Among the recent registrations of new businesses are the Canadian Neckwear Co., 218 Queen Street West, Toronto, and the Success Clothing Co., Ltd., of Montreal.

Robinson's Clothes Shops, Ltd., of Montréal, have made a substantial addition to their institution. Two new warehouses at 250 Craig street, Montreal, have been taken over by this company.

John Bonin, for four years employed with Tooke Bros. of Montreal, has returned to his former home in Fort William, and has accepted a position with F. J. Mitchell of the Semi-Ready Clothing Store.

Bert Hill, who has had considerable experience in the clothing business in Eastern Canada and the United States, has entered into partnership with J. H. Richardson, of the Fitrite Clothing Parlors, Victoria, B.C.

The United States Finishing Company has notified its clients that on and after December 8th finishing charges will be advanced seven per cent. to meet the higher costs of production, due to an advance in wages of 12½ per cent.

William Montgomery, of Woodstock, who has been connected with the tailoring business in that city for fifteen years, has opened a tailoring shop of his own. He will do cleaning, pressing, repairing and altering for both ladies and gentlemen.

Italian Raw Silk, totalling 7,837 bales or 1,731,977 pounds, has landed at the Port of New York since July of 1919 when the first important shipment since the war arrived. The latest shipment was 500 bales, which arrived about the first of the month.

The Galt Knitting Co. has purchased the old roller rink adjoining its plant. This will be torn down and a modern office building equipped. The second floor will be used for lunch and recreation rooms for the employes. Construction work will commence in the Spring.

The Late J. J. Follett, merchant tailor, Yonge street, Toronto, left an estate valued at $152,375.98. The will was drawn up over 32 years ago; and the estate consists principally of his business and residence at Oakville. The estate passes to his widow, and after her death to their children.

A report from New York says that clothiers and jobbers are watching closely for allotments of serges. This fabric gives promise of being the market leader for Fall, and it is believed that few serges made from the better sorts of wool will be available at under $5 a yard, and that figure will presumably be possible for only the lighter fabrics.

APPRECIATES MEN'S WEAR

A number of subscribers have expressed their appreciation of the December number of 'MEN'S WEAR REVIEW. A correspondent writing in to us says that there has been a good deal of comment over Page 67 of that issue which contained an article by E. M. Trowern, Secretary Dominion Executive Council the Retail Merchants' Association of Canada. Still another comment is that the MEN'S WEAR REVIEW should be enlarged because it appears to be meeting the needs and satisfying the desires of our readers.

It is the aim of MEN'S WEAR REVIEW to merit these comments. By the co-operation of the retailers themselves, this will be made much more possible. If you have an idea which you believe will be of benefit to the trade pass it along to us; some other merchant may do the same thing for you. We start out on the New Year hopeful that every issue will be of increasing interest and value to the men of the trade.

NEW ORGANIZATION FORMED.

The Retail Dry Goods and Gent's Furnishing Clerks of St. John's, New Brunswick, have formed a new organization with 100 chartered members. Following are the officers of the new organization: President, A. C. Wilson; vice-president, George Andrews; secretary, Miss McKay; treasurer, Edward Waters.

Catchy Phrases For Show Cards

Boys' Suits.—All the style that the boy likes and all the wear that the parents want.

Outdoor Workers.—We have a specially selected stock of warm garments.

Men's Shirts—That you can only appreciate after you have had them laundried a dozen times.

Hats.—Look to your hat; it is most important to your appearance.

Your shrunken dollar will regain some of its old-time punch when you bring it to this store.

Quality goods like these cost less in the long run.

A glove certificate makes a gift you can't go wrong on.

A store for the young man and the young looking man.

Don't run around looking for better values in overcoats than ours. Save your energy because we have the coats right here.

It is a mean person that doesn't appreciate the spirit in which a gift is given.

Keep your boys healthy and warm. We sell you the coats right and that's half the battle.

FIREMEN'S CLOTHING HIGH

Hamilton Suggests That Men Buy Their Own—Kitchener Awards Contract

Hamilton city council seems inclined to baulk at the high price of firemen's clothes. At a recent meeting of the august body it was suggested by one of the members that the salaries of firemen be increased and that they purchase their own clothing. At present prices it costs Hamilton about $100 per man for the 125 men on the force. Officers' trousers at $20 per pair, men's at $14 per pair, coats at $42, and vests at $8, to say nothing of gloves at $2, and straw hats at $2, struck one member of the council as suggestive of being "trimmed." The contract was finally let to Firth Bros.

In the meantime, Kitchener has let contracts for firemen's blue serge uniforms, with two pairs of trousers for $60; overcoats for $57.75; and caps for $3.15.

SHOWED DRESS CHART

Ely, Limited, Toronto haberdashers, published last month a complete "Dress Chart," showing just what should be worn during the day and at formal functions. It was a fine ad. for their day and evening dress furnishings for men.

First Merchandise Research Bureau in Canada

To Eliminate Misrepresentation of Merchandise One of Its Chief Purposes—It Co-operates With Educational Work Among Salespeople—Provides Detailed Information for Every Department—Store Aims Thereby to Prove Faithful to Customers

Based on interviews of Men's Wear Review Representative with managers of Educational and Research Departments of the T. Eaton Co., Ltd., Toronto.

THE Bureau of Research, the first of its kind to have been installed by a departmental store in Canada, if not the first on the continent, is already a matter of importance and interest to the Canadian trade. The bureau in question is that established in connection with the Toronto and Winnipeg retail stores of the T. Eaton Co., Ltd. In the early days of merchandising in Canada the late Timothy Eaton worked against tremendous odds in the building of his business, but from the foundation up his aim was to carry out a policy of honesty to educate the public in values by doing away with the overrating or false representation of merchandise. In other words, by guaranteeing that goods would be found to be exactly as described. It is with this definite object in view that the Research Bureau has been established. Its benefits are fourfold. It renders good to the customer by giving him the goods he wants; its helps the T. Eaton Co. by maintaining the confidence of the public; it benefits the store managers in its aim to standardize stock; it helps the manufacturer by providing him with more business when his first order meets with the requirements. Co-operation with all these interests is the purpose of the bureau, and not, as some might suppose, a means of spying upon mills and wholesales.

The Research Bureau goes behind the scenes, as it were, to do the investigating which the busy manager with his buying and selling has not time to do. It collects data from the experiences of the past, relates them to present conditions and is thereby enabled to look farther into the future than are heads of departments, whose duties keep them before the footlights each day. The Research Bureau is more than a laboratory of chemical experiments. It is a laboratory of ideas and a laboratory of analytical principles, endeavoring throughout to base value upon correct foundations.

The Chemical Laboratory

The laboratory of the bureau is equipped with everything that is found in a regulation chemical laboratory. There are rows and rows of test tubes, crucibles and gas burners of all sizes and all the other utensils necessary; there are chemical balances, electrical hot plates and drying ovens; a draught box for carrying off fumes from the room quickly, microscopes, etc. One sees here a sock being boiled as the beginning of the analyzing process for its component parts; the boiling removes all the wool-grease and other filling; later the article is tested for weights of the components such as cotton, wool, fibre, etc. Over there yarns are being examined as to whether they are "mohair." Australian wool, Canadian wool, etc. At another table the ignition point of an oil is being ascertained, and beside it an analyst is investigating the intricacies of baking soda, and so on.

The Eaton Co. as a result of these investigations, feature the statement that when they state an article is wool, they mean it is all wool; when they call it a union, it is approximately half and half cotton and wool; when they use "wool and cotton," the article is more wool than cotton, and when they say "cotton and wool," the article is more cotton than wool. No fabric or material is considered cotton and wool when there is merely a thread of wool in it. It must have a reasonable amount of wool in it if it is to be considered as having any wool at all in it.

A Valuable Outcome

A very interesting outcome of the laboratory is the development of a museum. There are being collected from all over the world raw materials and samples of them in their different stages of manufacture or refinement which can be used as authoritative specimens. These include teas, coffees, oils, wools, cottons, sugars, drugs, silks, etc., and will naturally cover a very wide field, as the work of the laboratory and the collection of the original specimens progress. "This museum, when in shape for observers, will be for the benefit of the whole Eaton institution. It will be available for the information of any employee of the firm, whether in the mail-order, retail stores, factories, or any other department." With this splendid source, in addition to the other channels of information provided by the management, there seems no reason why an employee of the Eaton Company should not only be well informed as to the goods he or she is handling or selling, but become well informed generally and master a good broad education.

With regard to wool, an interesting point was mentioned in the fact that there is scarcely anywhere in the world to-day such a thing as real purebred mohair, since the animals have been nearly all cross-bred with other wool-bearing animals in order to produce heavier growths. Another was that the reason the real angora wool comes out when the angora yarn is knit up into sweater-coat trimmings, etc., is that this angora wool itself is a short hair from the rabbit or cat belonging to the same class as the mohair, which is much longer.

It is the opinion of those connected with the Research Bureau that the cost of the whole equipment of a laboratory is proportionately very small to the actual savings resulting. The cost would be smaller still for equipping a laboratory for textiles only, and it seems that a laboratory in keeping with almost any dry goods store of medium size would pay. There are at present four univerity graduates besides other assistants in the laboratory of the Eaton Research Bureau.

Goods Must be What They are Claimed To Be

The principal object in examining goods as they come in is to catch errors or mistakes, and where possible to have them rectified before the order is completed. The goods must be all that they are claimed to be before they are sold to the customer. This has been a means of preventing losses not only to the store but often to the manufacturer as well.

As an instance of what is being done, when the representative of MEN'S WEAR REVIEW was interviewing the manager of the Research Bureau there was hanging on the wall a taffeta dress which, at a casual glance, seemed to be an ordinary piece of saleable merchandise. On examination, however, it was found that the seams in the skirt were

puckered. This was a sample from the first shipment of a large order, and it was found that in this initial shipment all the dresses had puckered seams. There must, of course, have been a reason for this flaw, and upon examining the operating machines it was found that needles too large or too blunt had been used in stitching. This was quickly remedied and the balance of the order filled on machines fitted with proper needles. The seams no longer puckered and the waste of all the balance of the order, or at least a necessary reduction in price on it, was eliminated.

In another case of black sateen waists it was found that the sateen in the collar and sleeves was of slightly different tone to that of the front and back. Before the order was complete, therefore, word was sent to the manufacturer and the matter rectified by the whole blouses being cut from the same piece of goods. If these blouses had gone through in the two tones, little as the difference might have been at first, by the time the customer had received the blouses and worn them a day or so the color might have changed quite materially, the blouses been returned, and considerable expense incurred by the store and possibly the manufacturer.

In another instance a large order was placed for a certain style of boot. When the first shipment came in it was found that the wrong top had been used, or rather, unselected hides had been used for the tops, so that some were of fine quality and some of another. Word was sent to the boot manufacturer, the trouble traced to its source, and as a consequence the factory, which was a large one, was closed down for several days while the manager and his assistant went through the whole works, assorted the hides and graded them so that the qualities were classified. The tops which had already been cut were, where possible, cut down to smaller sizes and used for children's shoes. The original order was completed from selected leather and satisfaction maintained throughout with a minimum of loss.

Still another case pointed out was that of an order for raincoats. A manufacturer had tendered a certain price for a large number of raincoats. When the first shipment of these came in, samples were examined and found to be all alike, but the sweep of them had been cut down around the bottom in order to save material, and besides, in order to save time, instead of leaving the seam facings the usual length of time to dry before packing, the coats had been packed up before the seams were dry, consequently they stuck together and the facings pulled off when the coats were opened. Naturally the raincoats were not satisfactory, for a raincoat of any kind must be wide enough in the sweep to cover a woman's skirt, and the seam facings must not pull off to leave a rough seam rubbing on a woman's dress, no matter what the price she pays for the raincoat. All of the imperfections were discovered in the research department and rectifications made through it.

Naturally, on extremely large orders the Research Bureau cannot take time to examine the whole of the shipments. The evidence of 20 per cent. of a shipment is taken as a basis for estimating the total efficiency of the goods. This careful examination of merchandise before it goes to the counters of the store is one of the most effective means which the Eaton Company have found for avoiding returns, and certainly after merchandise has gone through such a careful examination there would seem to be little excuse for goods being returned through defects in make or material.

In thus preventing returns and endeavoring to standardize merchandise the Research Bureau works for the customer, the store, the department manager, and the manufacturer, and tends to render "honest merchandise honestly described" a fact rather than a slogan merely.

Another most important undertaking of this Bureau of Research has been under way for the past couple of years; in fact, ever since the bureau was established. This task is the standardizing of sizes in ready-to-wear garments such as overalls, children's wear, underwear, etc. Every retailer knows how uncertain he is of the different sizes from different manufacturers being suited to the definite size of the customer. It is not the purpose of the bureau to establish definite sizes so far as limiting them is concerned. It is only their intention to ascertain what are the correct measurements for the persons of certain sizes, and to establish therefore, minimum sizes in these various garments. For instance, in children's wear experiments were made with between 6,000 and 7,000 children from infants to ten years of age, in order to arrive at correct minimum sizes for the different ages. With regard to underwear, overalls, etc., conferences have been held with manufacturers and buyers, both connected with the store and outside of it, and every effort has been made by large firms and small to arrive at sizes which will be as nearly as possible standard. That is, they want to know what can be accepted as the minimum length of sleeve for a boy of, say, ten years; what the minimum neckband should be for a man wearing size 38 in underwear; what the minimum inside leg measurement should be for a 34 overall, etc.

The complete schedule is not yet reached but the bureau hopes to have a booklet published with the completed results of its experiments within the next six months and the majority of manufacturers agree that it is a work which has long been needed but which has entailed too broad work for any of them to attempt alone. It means a considerable expenditure as well as many conferences and much time among those concerned to arrive at anything which may be accepted as standard. It looks now, however, as if the goal is in sight and that the standard sizes will be able to be adopted before a great while longer, and no doubt the merchants in the Canadian trade will be as pleased with the result when it comes as will the T. Eaton Co. and the manufacturers who are expending their efforts in this way.

Change in Educational Work

Since the undertaking of the extensive educational work of the Eaton Co., which was described in MEN'S WEAR REVIEW somewhat over a year ago, advances and changes have been made in that department also. It has been found that with a staff which must be changing from time to time in such a large establishment one can depend comparatively little upon theory to make any definite advancement. The department for teaching store system is maintained still, but so far as the actual training of the salespeople goes, practical instruction in their respective departments is the point concentrated upon now. The instructional work is supervised by the educational and training department, and it will readily be seen that the work of the Research Bureau is of vital importance to this department as well as to salesmanship. The two sections are united in this work, the one to supply the information and the other to put it to use. Under the new system of merchandise training everybody selling in the Eaton store who has been re-engaged since the system was put into force, or who has been transferred to another department, or who is a new employee, must pass the tests.

In the first place, the heads of department sections give individual instruction to the salespeople on the actual merchandise they have to handle. Then tests are arranged and answers corrected from the training department, and thus salespeople are checked up on the information which they are giving out daily.

The extent of this information and the detailed knowledge required for the tests is readily to be seen from the set of questions which follow. These sets of questions are those which have been actually used in the store. It would perhaps be surprising for some glove and hosiery buyers throughout the Dominion to brush up their information and find out just how satisfactorily they themselves could answer these questions. What is regarded by the T. Eaton Co. for their own business as a satisfactory set of answers to the hosiery questions is also given below, having been kindly loaned by the firm to MEN'S WEAR REVIEW for this article. The set of answers was handed in by one of the Eaton employees:

1. Name the principal skins used in ladies' gloves?
2. What is Glace Kid?
3. What is Suede?
4. What is Mocha?
5. What is Capeskin?
6. What is Chamois?
7. What is a Doeskin Glove?
8. What is a Lambskin Glove
9. What is Peccary?
10. What is the "grain" of leather?
11. What is meant by "split leather"?
12. Name the skins that are washable.
13. How are these made washable?

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Britain the Nation of Traders

Arthur Allan States That Business Was Never as Good in England as at the Present Time—Houses Have All Orders for 1920 And Could Get Them Up to End of 1921—No Dealing Yet With Germany.

NAPOLEON'S dictum that England was a nation of traders, is, according to Arthur Allan, of A. A. Allan & Co., Ltd., Toronto, an exact summary of conditions at present governing the British markets. Mr. Allan has recently returned from a business trip to England, and he stated to MEN'S WEAR REVIEW that it was perfectly marvellous the way in which orders are being placed with British houses. Representatives from all European countries are besieging the markets in an endeavor to place enormous orders for all lines of men's wear, and orders to keep most of the houses busy up until the end of 1921 are within easy reach. In their own particular line, Mr. Allan stated that British houses were all sold up to the end of 1920.

Anxious for Canadian Business

A feature of the trip that was pleasant to Mr. Allan, and is pleasant to nearly all Canadian houses that have a standing with British firms, was the desire to fill Canadian orders. In spite of the unprecedented demand of European countries for goods, without regard to price, delivery or style, British firms are taking care of their Canadian accounts to the very best of their ability. Mr. Allan states that honor still rules the market with many of these business houses. "I would have no hesitation in placing large orders, leaving the price open," he said, "for these firms will do the square thing and will not take advantage of conditions simply to raise the price on us."

According to Mr. Allan the Balkan states are buying very heavily in the Italian markets. They are picking up all the Italian stuffs they can possibly get. The ravages of war stripped these states of everything ; their shelves are empty and they are putting forth herculean efforts to restock their houses with merchandise.

The Danes, Norwegians, Swedes and Hollanders are thronging to the British and Scotch markets buying all they can possibly get. "Wonderful orders," said Mr. Allan "are being placed with no stipulations as to styles or prices. A cheque is simply placed on the counter by representatives from these countries who are willing to pay any price for goods at any time. 'We want goods' is their cry, and it is marvellous the way they are placing orders. Business was never so good as it is in England today, and it is not a question of prices at all. Most of these firms would rather do business with their old friends than accept new accounts. They can easily get orders up until the end of 1921 if they want them. I saw orders placed for between 20,000 and 30,000 hats without any mention whatever as to the styles."

Four or Five Years to Recoup

The average man little understands how the world's supplies of materials which go to make up men's wear have been depleted since the fateful days of August 1914. Mr. Allan says that the best British bankers believe that it will take from four to five years to re-stock the depleted storehouses of the world with the things that constitute the necessaries of life. Until then these bankers can see little hope of an appreciable decline in prices. Not only are supplies extremely low, but they figure on labor unrest still further interfering with the great production that the world is calling for in all lines. The utter disregard of prices being paid by foreign countries in the British markets, and of styles, too, is a fair indication of how necessity is pushing these countries

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John Bull Smiles at Trade Prospects.

COLLARS & SHIRTS

Traveling Public Wants Novelties and Mr. McLelland Can Give Them

Hamilton Retailer in Royal Connaught Appeals to Fancy of Customers by Having Exclusive Styles—Makes Shirts in the Hotel and Will Soon Make Ties.

THE secret of a successful business which R. B. McLelland is carrying on in the Royal Connaught Hotel in Hamilton as a haberdasher, is due to the fact that he carries lines which are not ordinarily seen by the men and women who patronize him. He appeals to the travelling public, a considerable proportion of which come from the United States. Therefore he carries something that cannot be bought in the United States ordinarily. He features import goods, goods which are bought in England and France. Everything is strictly high-class, from the armlets to the evening clothes which he handles. Kimonas in fancy silks and woollens, dressing growns, mufflers, ties, hats, caps, collars, shirts—all are high class and displayed in an attractive style.

Silk Shirts Up to $18

Mr. McLelland specializes on silk shirts, and, knowing the markets, he says he has been able to get all he wants, including the fancy colors. He makes them to order right in the hotel building, and time was when he could take an order for a shirt and deliver it to a guest in the hotel in twenty-four hours, but with conditions such as they are now, he cannot do it quite so fast. He does a big business in shirts in the United States and even as far as Dawson City in the Yukon district. These shirts he sells at from $5 to $18 each, and, in the high-class trade which he does, he has no trouble in getting his price.

Will Soon Make Ties, Too

The silk used in the ties which he offers for sale is bought in France and England. "We are going to make them ourselves very shortly," said Mr. McLelland to MEN'S WEAR REVIEW, "because we find that the only successful way to get the business we are after is to have exclusive stuff." He also has the sole agency for Atkinson's poplin ties, which are manufactured in Dublin, Ireland.

The only advertising done by Mr. McLelland is the label, which he has on all the lines which he has made for himself.

His spot in the hotel can easily be found because of the sign that points to it, and he has an attractive little window facing the main vestibule to the hotel.

In carrying his stock, he is very careful to have everything in first-class shape. The fine shirts in silks of elaborate colors and in plains are kept in glass cases. The soft collars are kept in boxes and all styles are kept in boxes containing just one size, so that a customer may see every style of collar in the size he wears.

Outfits Every Occasion

What Mr. McLelland aims at in so far as satisfying the travelling public is concerned is to have on hand everything they might want for a hurry-up occasion or an unexpected contingency. If a man comes to the hotel with a needful garment missing, Mr. McLelland can supply that need, whether it be the theatre, the dining-room or the bedroom. Or he can supply the whole outfit.

From Jobber To Retailer, and Back

Toronto Merchant Disposes of Big Quantity of Left-Over Shirts to Jobber at Advance on Sale

From jobber to retailer and then back again at an advanced cost on that originally paid by the retailer is the romantic story of a Toronto retailer. Incidentally it is an indication of the scarcity of shirts and the prices that jobbers are willing to pay to get stocks.

Some time ago a Toronto retailer held a big sale of shirts. He gave a good bargain on them and disposed of a considerable quantity, but he still had some left, and the day after the sale closed the representative of a jobbing house called on him and offered him a slight advance for the remaining dozens on the price of the figure which he had asked during the sale. Needless to say, he took the offer and thus got rid of a large quantity of shirts he didn't want.

If you have some left-over shirts, here is a tip for you.

Pincher Creek First Official is Haberdasher

Harvey Bossenbury is Honored With Chief Magistracy of Western City

Harvey Bossenbury, formerly a councillor in Pincher Creek, B.C., has been honored with the position of chief magistrate of that town. Several years ago he joined the T. Lebel & Co. firm, and was manager, but for some years he has been conducting a business of his own as a haberdasher. He took an active part in the Victory Loan campaign, the campaigns for Y.M.C.A. funds, and for the French relief. He is also the secretary-treasurer of the Memorial Hospital, and has been largely instrumental in a successful canvas for funds for that institution. Mayor Bossenbury also takes an active interest in all sports, such as baseball, hockey and curling.

MEN'S WEAR REVIEW wishes him every success in piloting the ship of state for Pincher Creek.

SUITS & OVERCOATS

Suitings With More Colors; Fall, 1920, Will Be Brighter

With the War Over More Time is Being Devoted to Fancy Cloths —Higher Prices Paid For All Orders Than Last Year—Business on a Day to Day Basis

MORE color in men's suitings will be among the offerings to the retailers for the Fall of 1920. During the war when the conservation of time and the conscription of manpower affected the labor market to such an extent many of the British manufacturers, in particular, were compelled to drop colorings in their productions. With the war over, however, and many of the men getting back to their previous vocations, manufacturers are able to devote more attention to a greater variety of styles in cloth manufacture. This they are doing; and the Fall of 1920 will provide greater opportunities for the trade in point of colored suitings. These colorings will be in both the check and striped goods, and fat and lean alike will have their choice when the finished product is on the market.

Sees Only Price Advances

A manufacturer with whom MEN'S WEAR REVIEW chatted on the question of prices of these suitings, which are largely the production of British houses, said he saw no reduction during the present year. "For every yard of goods we have bought for delivery in 1920," he said, "we have paid an advanced price over 1919." In these advances, he said, there was no regularity, except that worsted goods had advanced the greatest in price of any of their ordered quantities. But on most of them it was a case of doing business from day to day, rather than from month to month, as the case used to be. They have had instances of placing an order with an English firm, confirming it by cable, and in the course of a day or so being advised that the price had advanced. The reason for this was that the stock on which the original order had been placed had been sold out between the time of ordering and confirming, and the goods ordered from this side of the water had to be supplied from new stock. And the question of getting new stock is a question that is affected from day to day by labor conditions and supplies of raw material. No guarantees can be given by anyone, apparently, that deliveries will be made. This firm informed MENS WEAR REVIEW that they had failed to get deliveries on goods which had been ordered two years ago. The position of this firm is similar to many others; it is harder to fill orders than to get business.

Export Raw Wool Will be Freer From Britain

There is a report from London, England, according to J. MacCormac in the "Mail and Empire," that the export of raw wool from Britain will soon be freer, because the license which has to be obtained at the present time for such export will be discontinued. The licensing of the export of yarn, however, will still be in force.

The monopoly of the empire's wool supply since the outbreak of the war has virtually been in the hands of the British Wool Council. Owing to the scarcity of the finer grades, export to allied countries from Britain has lately been disallowed, though small quantities have reached Canada during November and December.

The wool centre in England is Bradford, and this town has recently been described by Lord Beaverbrook's paper, the "Daily Express," as the richest in England, the war and the wool shortage having created millionaires like mushrooms. As Canada and Australia grow their own wool, Canada is the only part of the empire to suffer by these restrictions. The Canadian mission, which made representations to the British Government in this matter, were informed that while the export of raw wool would be allowed shortly, the finer grades, or what are known as tops, would continue to be restricted.

MUSKRAT PELTS NOW HIGH PRICED

ONLY THE RICH CAN WEAR THE FUR FROM THE HUMBLE MUSKRAT

All grades of muskrat skins are commanding prices in New York that a few years ago would have been considered fantastic. Michigan and Eastern "rats" bring prices ranging up to $3.75 each, when in 1916 the best ones sold at from 55 to 60 cents a piece. Information from Western Canada places the best Manitoba muskrat pelts at $2.60 each, whereas four years ago they sold as low as 30 cents each. The advance is due to the marked shortage of rats generally, and to the tremendous consumer demand for them in the dyed state this season under the name of Hudson seal.

CLIMAX CLOTHING FOR ARNPRIOR

To Manufacture Men's Clothing and Fine Lisle and Silk Hosiery

Arnprior is to have a new industry called the Climax Clothing Co., Limited. This company has recently purchased the Galvin block corner, and the premises are being fitted up and equipped ready for manufacturing purposes, it is expected, by the middle of January.

The moving spirits behind the enterprise are J. T. Griffith and N. L. McNaughton. The first line to be manufactured will be men's clothes. Some of the cloth will be the output of the Kenwood mills, while others will be imported. On the second storey of the building fine lisle and silk hosiery will be made. The ground floor will be for the administrative offices and shipping department.

With the Greeks, the skill in dress was not in the cutting, but in the wearing of the clothes. If anyone will take a piece of material about twice as long as it is wide, and will suspend it from about the quarter point of one of the longer sides, and will note the folds into which it naturally falls, he will get the fundamental principle of Greek drapery, the edges of the material forming a serrated or saw-tooth line in which the indentations constantly diminish.

Prince of Wales "Fashion Leader of the World"; Delights Americans with Style and Carriage

Prince Charming is a Great Favorite With Fashion Lovers Because of His Conservative Dress—Appears on All Occasions as the Best Dressed Man—His Dress At Two Functions

OUR Prince Charming, on his visit to the United States, seems to have captured the hearts of the American people, not only because of his democratic ways, his unaffected manner and his winsome smile, but because of the faultless and immaculate dress which he wore on all occasions. Particularly did his civilian clothes attract the people of New York, who are unreserved in their admiration of the well-dressed men about town. At the opera, the Horse Show, the Chamber of Commerce luncheon, the Reid ball, the Pilgrims' dinner, and Wanamaker's reception, and wherever else he made his appearance, his dress was the subject of marked admiration by the leaders and admirers of fashion. "Men's Wear" of New York, in referring to his four days' visit in that city, said that he displayed great promise of living up "to that high mark set for him in the prediction that he is destined to follow in the footsteps of his illustrious grandfather, the late King Edward Seventh, as the fashion leader of the world."

Our New York contemporary devotes nearly three pages of its issue to a description of the Prince of Wales' different dress on the several occasions on which he made a public or private appearance in the great metropolis. One of the most brilliant affairs which he attended was the Metropolitan Opera. He is here described as the "best dressed man at the opera." The Prince wore "a broad wing collar with considerable opening in the front, exposing much of his ruddy neck. On the collar was neatly tied a butterfly bow with a very small knot and rather widespread ends, set in concave fashion. A single pearl appeared in the bosom of his shirt, which was so white and so stiff that it glittered more than the pearl. Across the lower shirt front and waistcoat he wore the Order of the Garter decoration, a broad blue sash inscribed in red, and directly below this appeared part of a small and inconspicuous gold chain. On the left lapel of his coat, he wore several decorations and honor badges. About one inch of his white cuffs showed below the edges of his coat sleeves, and two corners of a white handkerchief protruded from his breast pocket. His coat fitted rather snugly at the waist, but not extremely so, and the front was so cut that the inner edges of the lapels ran parallel from the neck down to the waist, where they gracefully curved outward. The lower points of his coat and his waistcoat were very moderate and conservative. It would be impossible to imagine a more perfectly fitting garment than that which the Prince wore."

His appearance at the Horse Show, Madison Square Garden, was equally notable for the dress which he wore. It consisted of a closely-fitting, double-breasted gray tweed overcoat, with a short, stitched-down belt in the back, and a rather inconspicuous inverted pleat between the collar and the waistline.

The coat of the suit was a single-breasted, two-button model that fitted rather snugly, following the lines of the figure without any drapery. The lapels were of medium width, and reached to the waistline. The pockets were perfectly plain and without flaps. His trousers were of medium width and worn with a conservative cuff on the bottom. His tightly-fitting collar was low, with an inverted V opening, and he wore a dark blue four-in-hand tie, with a neatly tied knot, smartly adjusted. Well down on his tie he wore a very small scarf pin. His soft shirt was plain white. He wore cordovan brogued low shoes and grey wool hose. He carried a P.W. crooked cane with silver handle and silver band, which he held in his right hand, together with a pair of brown leather gloves, leaving his hand free. In the breast pocket of his sack coat he wore a blue silk handkerchief. His black derby was tilted at a jaunty angle toward the left."

O.A.C. Students Taboo Dress Suit

Out of 570 Students Only a Mere Ten Have Dress Suits—President Against Them

The statement in a Toronto newspaper that "under the beneficial inspiration of Dr. Creelman a truly equipped agriculturist of the third year should trip the light fantastic in a dress suit, and the convention is said to be taking hold," called forth an emphatic denial from the president of the O.A.C. As a matter of fact, Dr. Creelman does not seem to favor the evening dress amongst the men whose brethren now constitute the governing body in this province.

"We have 570 students at the college this year," said the president, "and I don't think there are ten dress suits among the lot. We have had at least a dozen functions since the term began where dress suits could be worn, and there was none in sight at any of them. Personally, I do not encourage the wearing of dress suits, and in fact, I do not approve of them at social affairs at the O.A.C."

Here is a chance for some missionary work on the part of Guelph retailers.

Paris Boulevards Behold France's "National Costume"

Steps to combat the high and increasing cost of clothing have been taken by the French Government, and the first illustration of their action made its appearance on the Paris boulevards on December 1st, according to scheduled time. It is called the "National Costume," and it is not such as to draw the attention of promenaders, either by its elegance or its shabbiness. With the exception of a little strip of lining inside the coat, marked "National Garment," one would never know that the suit had anything different from others daily turned out of the so-called fashionable tailoring houses.

Wearers of the suit, however, seem proud to exhibit the inside of the coat to friends and strangers in the cafes and theatre lobbies. There is one thing alone in which the national garment differs from others, and that is, the price. The suit sells for 110 francs, which is about eleven dollars in our currency. They are selling at the rate of 25,000 per month.

NECKWEAR

Many Ties Will Be Narrower

Necessity of Conserving Available Supplies Means Less Width—Japanese, French and Italian Quantities Much Smaller Than Formerly—Manufacturer Taking Immediate Deliveries Only

SCARCITY of the raw material, combined with a desire to keep the retail price from soaring beyond the reach of the average buyer, seems to point to a coming change in the character of men's neckwear. Fifteen years ago ties were so narrow that advanced styles practically amounted to a shoe lace with the ends cut off. While there is no likelihood of there being such a marked change from the wire, flaring tie to so narrow a one as this, it is altogether probable that much narrower ties in silk, knit and batwing will be worn this year. MEN'S WEAR REVIEW was given to understand by one manufacturer that the change would be more or less radical in nature and that next Spring would see ties as narrow as an inch-and-a-half in width.

Scarcity of Raw Material

The big factor in the coming change is the scarcity of the raw material. There seems, in fact, to be considerable doubt regarding the exact extent of the shortage. That there is a shortage is admitted by all manufacturers, but they seem unable to ascertain to what extent this shortage may be reckoned upon. It was believed at the beginning of the season that the output of Japan—which is the important field for the raw material—would be about 270,000 bales, or about 5,000 fewer than last season. Since then there have been reports on two separate occasions that the output would be decreased by ten per cent. This decrease of 20 per cent. would mean a little over 200,000 bales for the season. Travellers from Japan verify these statements. The French crop was about 60 per cent. short, and the quality not up to the standard, due to five years of the stress of war. The Italian crop was about the same. France bought the largest share of the exportable material at a high price, leaving only a fair quantity for America. The Spanish crop has been good, but there is not much of it coming this way, not as much as it hoped for next season. Producers are getting a good profit but the supply is only limited. A number of American firms sent their representatives to the European markets some months ago, hoping to get liberal supplies by paying a good price, but, as one manufacturer stated to MEN'S WEAR REVIEW, they came home without any, and all they had was an unpleasant trip across the seas.

Big Advance in Prices

To give some idea of how the raw material has advanced in price, MEN'S WEAR REVIEW was told of a Brooklyn manufacturer who recently contracted for a big supply of fine cotton at $4.20 net that he used to buy for 60 and 70 cents. Silk that used to be bought on the European markets for $3.75 a pound is now bringing $15 and $16. Three years ago the finest Italian grades of silk could be bought for $3.25; to-day one is fortunate to get them at any price.

Cut the Tie to the Cloth

These conditions point to the advent of the narrower tie. It is simply a matter of the conservation of raw material, the necessity of cutting the tie to the cloth. Comparatively speaking, so few hands are required to manufacture a tie that labor conditions in the factory do not greatly affect the price of the tie. A 50 per cent. increase in wages to the staff might work out to only about a five per cent. increase in the price. It is the difficulty of getting the raw material that enters into the question most largely.

Shades will be varied, and, so far as one can foretell with rapidly changing markets, the price will be about the same as that being paid now for the wider tie. The hope of a manufacturer with whom MEN'S WEAR REVIEW talked was that they would be able to keep the price about the same with the lesser use of the material to make the article. He had his own difficulties in arriving at prices. On the same day on which he had ordered yardage he had sold the ties to be manufactured from them. He had quoted his price to his customer, but he didn't have to pay for his goods for a month. In the meantime the exchange on New York was rising, and by the time he had to pay for these goods the rate might have advanced four to six per cent. Other conditions might affect the price, such as increased wages. The coal strike in the United States has affected the output considerably, and it seems difficult to tell how long it will continue to affect it.

Only Taking Immediate Delivery Orders

This manufacturer stated that he was taking immediate delivery orders only. He absolutely refused to take orders for April, or even March because of the uncertainty of the whole silk situation.

Prices of the narrower tie, as indicated, will be about the same as prevailing prices. It will be difficult to get a tie for less than $1. Wash ties will also be in big demand; this, too, on account of the high cost of neckwear. These should sell at about 50 and 75 cents.

Delay in Buying Unwise

Judging from the rapid change in the silk market, the uncertainty of supplies

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WATCH THE DOOR

"Storekeepers in general are too indifferent as to the protection of their property," stated Chief Grasett, in referring to a complaint laid by a Toronto merchant because of a robbery committed at his store. He added that he had had occasion some years ago to make an investigation regarding protective measures and that he had found them very inadequate.

The increasing number of robberies recorded during the past month indicates that necessity or an unfortunate criminal tendency is responsible for a large number of police court scenes. It is just as well that retail clothiers take this matter to heart and see that their stores are well bolted and locked when they leave their places of business each night.

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and other conditions, the retailer would be unwise to delay in buying. There is no immediate prospect of a reduction in prices; the tendency will be quite in the other direction. A retailer explained to MEN'S WEAR REVIEW that he had in the course of two weeks been offered the same goods at an increase of $5.50 per dozen. Furthermore, he had been offered by a jobber the same price for a big bunch of ties that he was asking for them in his store. Under such conditions as these it would seem that the retailer who can get a supply at all would be wise to take immediate advantage of it.

A certain manufacturer of this line in Toronto has not had a traveller on the road since September last and says he will not put one out until February in any case. The difficulty, he says, is not in getting the business but in filling the orders. This seems to fairly represent the trade in neckwear.

FIRST MERCHANDISE

(Continued from page 59)

14. What is meant by Points as applied to gloves?
15. How many styles of points are commonly used?
16. Sketch the points if possible.
17. Name the principal seams used in gloves.
18. Describe these seams.
19. How do sizes run in ladies' kid gloves?
20. Name the different lengths in kid gloves.
21. If a customer asked to match a sample and we could not do so, what should be done?
22. What are the best selling points in a glove?
23. How should a glove be put on?
24. What is a Bolton Thumb?
25. What is a Gusset Thumb?
26. What is a Fourchette in a glove?
27. What are Gussets in a glove?
28. What are the different kinds of fabric gloves?
29. What are the different kinds of silk gloves?
30. What is the difference between a Milanese and a Tricot?
31. Of what material are Chamoisette gloves made?
32. How is a Chamoisette glove made?
33. Of what material are Lisle gloves made?
34. How do sizes run in fabric gloves?
35. How do sizes run in children's gloves?
36. What size glove is sold for the average size child of 6 years?
37. What are the principal skins used in men's dress gloves?
38. What is Buckskin?
39. What are the principal skins used in work gloves and mitts?
40. If a customer asked for a glove that would stand water, what should be recommended?
41. Are all knitted gloves pure wool?
42. What is a Gun Cut Palm?
43. How do sizes run in men's gloves?

HOSIERY DEPARTMENT

1. What are Cashmere Hose?
2. What are Worsted Hose?
3. What are Thread Silk Hose?
4. What are Glove Silk Hose?
5. What are Fibre Silk Hose?
6. What are Plated Hose?
7. What are Union Plated Hose?
8. What are Union Hose?
9. What are Percentage Hose?
10. What are Fleece-lined Hose and what is the purpose of fleecing?
11. What are Balbriggan Hose?
12. What are Cashmerette Hose?
13. What are Lisle Thread Hose?
14. What are Mercerized Hose?
15. Which will wear the better, Glove Silk or Thread Silk Hose?
16. Has Glove Silk any advantage over Thread Silk?
17. What are Spliced Hose?
18. Name and describe the three different styles of feet in hosiery.
19. If a customer asked you how to launder Colored Silk Hose, what would you suggest?
20. Has a Cashmere Sole any advantage over a Cotton Sole?
21. What is a Maco Sole?
22. What are Full Fashioned Hose?
23. How is a Fashioned Seamless Hose distinguished from a Seamless Hose?
24. How is a Mock Seam Hose distinguished from a Full Fashioned Hose?
25. What is the advantage of a Full Fashioned Hose over a Seamless?
26. Why are Full Fashioned Hose higher in price than Seamless?
27. What is meant by Out-size Hose?
28. What is the standard width of Regular Hose and Out-size Hose?
29. Why do Out Sizes cost more than Regular Sizes?
30. What does "Multiplex" mean?
31. Which will shrink the more, White or Black Cashmere? Why?
32. Pick out the following hose: Cashmere, Worsted, Thread Silk, Fibre Silk, Silk Plated, Union, Balbriggan, Cashmerette, Lisle, Mercerized, Plain Cotton, Full Fashioned, English Full Fashioned Foot, Ingrain, French Foot, Mock Seam, Seamless, Fashioned Seamless, Maco Sole.

1. Cashmere Hose are hose made from fine all-wool yarn.
2. Worsted Hose are an all-wool hose made of long, hard-twisted yarn of a coarser nature than cashmere.
3. Thread Silk Hose are made from the long thread taken from the silk cocoon.
4. Globe Silk Hose are made from a knitted fabric cut into shape and stitched by machine.
5. Fibre Silk Hose are manufactured from an artificial fibre made from cotton and wood pulp chemically treated which dissolves it into a solution. This solution is then forced through a plate containing small holes into a bath which hardens it into a fibre. It is then twisted into yarn.
6. Plated Hose are hose having the face of one material and the back of another. For instance, hose having a wool face and cotton back are plated.
7. Union Plated Hose are made of a union yarn on the face and a cotton yarn on the back.
8. Union Hose are made of a yarn that consists of 50 per cent. cotton, or more wool as the case may be, but never less than 50 per cent.; the wool and the cotton being mixed together in the process of making yarn.
9. The term "percentage hose" is used when the percentage of cotton is greater than the percentage of wool.
10. Fleeced Hose are hose with a soft, napped surface on the inside produced by running through wire rollers called brushes, the purpose of which is to give a greater warmth to the hose.
11. Balbriggan is the name given to a long staple, somewhat tightly twisted cotton yarn, having a smooth surface, produced by being passed over gas jets.
14. Mercerized Hose are made from a fine cotton yarn which has been put through a chemical process to give it a sheen. This process increases the tensile strength of cotton, and when dyed, does not wear bare as quickly as ordinary cotton as the process also increases its affinity for dyes.
15. Thread Silk Hose will wear better than glove silk hose as most of them are finished with a lisle sole or a lisle spliced sole, which naturally has greater wearing resistance than a silk.
16. The only advantage glove silk has over thread silk hose is that they are not so sheer and the stitches will not drop or run so readily as in thread silk.
17. Spliced Hose are hose that have had an extra thread introduced into the construction at the toe, heel, knee or sole, where there is likely to be extra wear.
18. The three styles of feet made in hosiery are seamless, English full-fashioned and French full-fashioned. A seamless foot is finished at the toe and has no seam. An English full-fashioned foot has two seams, one on each side of the foot. A French full-fashioned foot has only one seam and that is in the centre of the sole.
19. Colored Silk Hose should always be washed carefully in lukewarm water with a fine white soap.
20. A Cashmere Sole will absorb moisture better than cotton and is softer on the feet.
21. A Maco Sole is an unbleached cotton sole.
22. Full-fashioned Hose are knit in a flat web and finished with a seam up the back.
23. Fashioned Seamless Hose, on close examination, will show just above the ankle at the back of the leg, a space where the needles have been thrown out automatically to shape the ankle. Seamless hose are made by adjusting the machine so as to make the stitches somewhat longer up the leg than at the ankle, then steaming and drying on boards of proper form.
24. On examination it will be found that the Mock Seam Hose is a seamless hose shaped on a board with an over-stitching up the centre of the back in imitation of a seam. A full-fashioned hose is made from a flat web and seamed up the back.
25. A Full-fashioned Hose is a better fitting hose and will always retain its shape.
26. Full-fashioned Hose are higher in price than seamless hose because of the process of production. A full-fashioned hose machine will only produce from 1 to 2 dozen pairs of hose per day, after which they have to be looped either by hand or by machine, while a seamless hose machine will produce from 12 to 15 dozen per day.
27. Out-Size Hose are hose made in extra wide widths.

(Continued on page 69)

MARKET REPORTS

TORONTO, Dec. 31.—The year closes with uncertainty ruling the market in nearly all lines of goods. The man who can make any definite predictions with regard to the future, even though that future be ever so near at hand, is not to be found in the trade either amongst the retailers or the manufacturers. Both are living from day to day and none knows what a day will bring forth. Orders are placed and accepted in all good faith, but deliveries are contingent upon things which are unseen at the time of the actual transaction. For the year 1920 uncertain deliveries will probably be the outstanding feature of the trade.

Buying is Heavy

Buying is heavy in all lines. Reports from British and Europen markets indicate that trade is most active and that buying is proceeding at a reckless pace. The reflection here is somewhat marked. Retailers are booking orders heavily in every line of men's furnishings. From the standpoint of the consumer, the retailer feels safe in buying large quantities when he can get them; he knows that the consumer is paying high prices; if grudgingly, but paying them just the same and with little hope of a decline even in sight. The world's demands for goods is eliminating particularity to some extent; manufacturer, retailer and consumer alike are buying more freely and are less influenced by extreme styles. It is a case of "we want goods" and everybody who can produce them is doing so as fast as possible and everybody is buying just as rapidly.

Clothing

Whereas one used to have a pretty fair idea at this time of the year what would be vogue for the coming Fall, there is little or nothing on the market as yet to even make a conservative forecast of what will be offered six months hence. There are manufacturers in Toronto still working on Fall orders, 1919, to say nothing of the coming Fall. Spring deliveries will be late; it is inevitable that they could be otherwise with conditions such that the makers are living from hand to mouth. The extraordinary demand of the makers is causing them to pay less attention to styles and there will be little that is radical on the market. The hope of the year is that no disturbing elements will upset the market again as happened last summer when a strike was declared amongst the garment workers. The labor situation at present is good and there is no reason to believe that another upheaval is in sight.

Neckwear and Hosiery

Strikes amongst knitters and dyers have still further decreased available supplies. Orders placed by the manufacturers for raw silks have been very slow in delivery, with the result that retailers are placed at a corresponding disadvantage in getting the required supplies. German firms have already offered their goods in British markets where they are received very coldly and there is little buying from that source. Indirectly, however, it may increase the available supplies by drawing away from markets already flooded with orders.

High prices, and coming higher still, are prevalent. The consumer apparently wants nothing else but high-priced stuff and MEN'S WEAR REVIEW knows of one case where a jobber raised the price of a certain line of ties because they were slow; they immediately sold. There is a report that a cheaper line of ties will be on the market before long, a line that contains a good proportion of cheaper material. The exchange situation is having the effect of curtailing buying in the United States and booking heavier orders with Canadian firms.

Hats and Caps

A number of the narrower brims are making their appearance in soft hats. This is the style worn by the Prince of Wales during his American trip and will be very popular for Spring. There is nothing startingly new in styles, however. The well-known lines will be repeated and here again production is having its effect upon the market in both hats and caps. The pressure is to get the hats and caps on the market with not too much attention to new creations.

Shirts

There is a gradual drifting away from extreme colors in shirts. The flaring stripes are disappearing, but there will be plenty of color in both silk and cotton creations. The shortage in the market is well known and the effort of the manufacturer is devoted to coming within reasonable distance of the orders that are being placed with him. Retailers are availing themselves of every opportunity to purchase when and where they can, but they are not getting all they want. There is no indication at all of a decline in prices, rather the reverse. Cottons are hard to get. There are manufacturers who have more balance orders in their books at the present time than they have had for the last five years.

In all lines of cotton goods, buyers who have recently completed their purchases, state that prices were firm all along the line and that the indications are that they will remain so for another twelve months.

¶ **"I do not foresee any change from our present measure of prosperity for at least five years, probably for seven. The world is face to face with a famine of essentials. The shelves of the grocer, the draper and the hardware merchant are bare, the ships that we need to bear our trade are yet to build. Everywhere people are needing goods that they cannot buy at any price because the goods are not there to purchase. While these conditions last, while all the world is a buyer, there can be no thought of hard times."**

Prosperity Assured for Years to Come

An Interview with

LORD LEVERHULME.

The world has been very full of croakers of late years, and a change in the tone of the music comes gratefully to the ear. Certainly no one could accuse Lord Leverhulme of Port Sunlight, England, head of the great Lever Brothers soap business, and one of the largest employers of labor in the world, of being a croaker: no one could accuse him either of being a man of incautious judgment. He stands as one of the big business men of the world and frankly declares himself an "incurable optimist," not only in regard to general affairs, but in regard to the present disturbed business conditions, and the somewhat uncertain future. "I do not foresee any change from our present measure of prosperity for at least five years, and probably seven," stated Lord Leverhulme to MEN'S WEAR REVIEW. "The world is face to face with a famine of essentials. There are too few ships to provide for our needs, there are bare shelves. The shelves of the grocer, the draper and the hardware merchant are bare, and the ships that we need to bear our trade are yet to build. Everywhere people are needing goods that they cannot buy at any price, because the goods are not there to purchase. This condition cannot be remedied in a day. It will be years before production can equal demand, and until it does there will be a ready market for everything that can be produced, and that is so, I believe, quite despite present exorbitant prices. People will pay these prices because only by so doing can they supply their needs. While such conditions last, while the world is a buyer, there can be no thought of hard times. That is the condition existing in this first period of reconstruction, as I see it, and that is a condition that I believe will certainly exist for a period varying from five to seven years. I do not think that in this time any conditions can arise that will greatly modify this judgment.

Wage Reduction a Catastrophe

"In what might be called the secondary period, the period that will follow the time when the world's production has again been brought equal to the demand, the stability of business conditions will be contingent upon two factors: the continuance of present wage conditions to the worker, and a reduced production price that will permit of lower prices. In my opinion, any reduction in wages would be a catastrophe and would unquestionably result in one of those periods of depression that we have had fro mtime to time. Any lowering in the wage market, and such will be the case if industries are shut down and the labor market becomes flooded with excess labor, will react sharply on business and will bring about a condition of hard times.

"On the other hand the laborer must be brought to see the fallacy of the doctrine held by some that a re-distribution of wealth would afford any remedy. You might as well say that the mortgage on the home could be raised by rearranging the furniture. Re-arrange it as much as you like, but the mortgage would still be there till someone goes out and takes off his coat and earns the money to raise it. The thing we must look forward to is when the workingman's five dollars can buy seven dollars' worth of goods as they are at present prices, but such things can only be if the workers as a whole, and that means most of us, for we are all of us bartering one sort of labor for another, are prepared to work to raise the mortgage. The high prices of goods is ninety per cent. paid by the working class and if they neglect the production that would lower prices they are merely raising prices on themselves.

"A reduced production price depends on the co-operation of labor, and on sound economic handling. For instance," said Lord Leverhulme, "there was a man in here a short time ago showing us a machine that would do the work of ten men. Now when you have one man doing the work of ten, then you have a production many times doubled, and costs reduced, you naturally have a commodity that can be sold at lower prices. What of the nine men whose services are disposed of? They will be making the machine that saves the labor and handling the excess production. It is merely a rearrangement of labor that leaves everyone employed and producing more.

Larger Production—Lower Prices

"With larger production there must come lower prices; lower prices are made possible by better business system, and with the laborers' wages maintained there is a buyer for all the goods that can be produced. Such conditions will mean an indefinite continuance of prosperity.

Prosperity Outstrips Debt

"As for the financial aspect, I do not think that there is ground for fear. At the close of the Napoleonic wars Britain had a debt of eight hundred million. That is taking in the British Empire alone. Our present debt is estimated at somewhere about six thousand million, add in the debt of all other parts of the Empire and the total debt will yet be less than eight thousand million. Ten times as much as that of the Napoleonic wars, but is anyone foolish enough to believe that our resources are not ten times greater than then? Why, take Canada, her resources are a thousand times and more greater than they were in the Napoleonic era. Australia had only been discovered by Captain Cook a few years before. Africa had practically no resources, and the resources of India were a mere bagatelle. Why our resources were scarcely touched in those days. To-day they are certainly many times more than ten times as great, and if a time of undreamed of prosperity followed on those uncertain days, why should we fear any disastrous financial conditions now? As I said I am an optimist and I can see only good times ahead."

UNDERWEAR WILL BE HIGHER STILL

High prices have become so prevalent that one other thing is added to that list of things as certain as death and taxes, namely, higher prices. The human frame cannot stand too much of a shock. What will be the result when the retailer is told some day by a traveller that such and such a thing has been reduced in price? And what will be the effect upon the consumer?

However, so far as underwear is concerned there is no cause for alarm inasmuch as death due to shock may become the unfortunate cause of many untimely demises. The price for fall underwear, 1920, will not show any appreciable relief under present indications. Travellers have just returned from trips to jobbing houses where they have asked and received advances on all 1919 lines that have a large percentage of wool in them. With the exception of the elastic ribbed underwear and all the cheaper grades, there is an advance all along the line. The cheaper lines will be about the same as a year ago, and there are one or two new lines that will go a trifle below the offerings of 1919. Some of the medium lines are remaining stationary in prices, but in any line where a large proportion of wool is used the price has advanced. For instance, a line that formerly sold at $21 is now selling at $24.

Travellers report that the bookings for the fall of 1920 have been exceptionally heavy. Last year there was a considerable holding back because of the high prices, and stocks equal to normal were not carried. The home-coming of thousands of men from overseas also resulted in an increased sale of underwear, with the result that little was carried over for the fall of 1920. Complete new stocks have now to be ordered.

There is little likelihood that retailers will hold back this year, hoping for lower prices. Their orders will be fairly or unusually large. But there is grave danger that all their orders may not be filled. Manufacturers with whom MEN'S WEAR REVIEW have talked say that deliveries will be the great question for fall goods. The difficulty in getting raw material and labor unrest are uncertain quantities in production. That is the key to the situation from the standpoint of deliveries.

Wm. C. Macdonald Called by Death

WELL-KNOWN MERCHANT-TAILOR PASSES AWAY AT AGE OF SIXTY-FIVE YEARS

The death of William Charles Macdonald, a well-known business man of Toronto, took place Sunday, December 28th, at his home, 399 Dundas Street West, after a short illness. The late Mr. Macdonald was born at Thorold 65 years ago, and was a son of the late John Macdonald, of St. Catharines. Thirty years ago he removed to Toronto, where he entered business for himself as a merchant tailor, and he successfully conducted his business until he was taken ill a short time ago. He was prominent in fraternal circles, being a Past Grand Chancellor of the Knights of Pythias, a veteran of the Independent Order of Oddfellows, Chief Veteran of the Ontario Veteran Oddfellows' Association, a member of the A. O. U. W., and the C. O. C. F. In religion he was a Presbyterian. In 1886 he married Mary C. Macgregor, of this city, who survives him. Other survivors of the family are two sons, John A., of Winnipeg, and Gordon M., of Toronto, one daughter, Miss Flora Macdonald; one sister, Miss Helen Macdonald, of Merriton, and a brother, John Alexander Macdonald, of 441 Macdonell Avenue.

Dominion Commercial Travelers' Association Now Has 10,706 Members

At its annual meeting held in Montreal, Saturday, the Dominion Commercial Traveller's Association elected officers for the coming year. J. C. Shea, the first vice-president, was elected and installed as president, and made a brief address in thanking the members for this election. Other officers were returned by acclamation.

Has Seen Big Growth

During the past year the growth of the organization has been particularly large. The actual figures show that 1,085 new members have been received and this makes the present total of 10,706, which, it is understood, is the largest number ever recorded. The amount of balance in the mortuary benefit is given as $5,239,650.

Attribute Growth to Conditions

In seeking reasons for the great growth of the association during the past year, the main reason was attributed to that of after-war development of trade in nearly every branch of business. It was expected that this growth would continue during 1920, and when a continued expansion in various trade directions is anticipated.

In referring to the growth during 1919, Maxwell Murdock, treasurer, also referred to the healthy condition of finances, and pointed out that the surplus of $47,067 brought the reserve fund up to $682,205, this being a record amount. This report, as well as others, was unanimously adopted.

To Honor Returned Members

It was decided to set aside a sum of $2,000 which will provide testimonials for members of the association who served overseas. The form of this testimonial was left with the executive, and while it was not definitely decided, it is possible that a pair of suitably engraved gold cuff-links will be given to those still living.

A motion which elicited quite a discussion was that referring to the limitation of mortuary benefits to $1,000 instead of $1,200 as it is at present. The motion was strongly supported by the mover and seconder, but it was very strongly opposed by other members. The proposal was defeated by a majority of 18, leaving the by-laws unchanged with regard to this important matter.

The association held its annual banquet on Monday night in the Windsor Hotel with the president-elect, Mr. J. C. Shea, in the chair. Various speakers included the Minister of Justice, Hon. C. J. Doherty; Hon. Walter T. Mitchell, Quebec Provincial Treasurer; Hon. F. D. Carvell, chairman of the Railway Commission; Mayor Martin of Montreal, and others.

Commercial Travelers Will Form Federal Board—Officers Elected

At the annual meeting of the Western Ontario Commercial Travellers' Association, held at London, Ont., the association went on record as favoring the forming of a Federal Board of Commercial Travellers' Association of Canada, to consist of three members from each association, with the headquarters at Montreal.

The federal board would discuss matters of interest to all commercial travellers throughout the Dominion. Steps would also be taken to have a representative of the federal board on the Canada Railway Board.

The travellers recently put on a campaign to raise $20,000 for homeless children. Their efforts were so successful that $25,000 has been secured. The campaign was in charge of Charles H. McGuire, manager of the Imperial Oil Co., at London, Ont., and a hearty vote of thanks was passed to him for his work.

Officers for the year were elected as follows:

President—G. Morley Adams, London; 1st vice-president, E. N. Hannah, London; 2nd vice-president, F. E. Harley, London; 3rd vice-president, M. E. Sherwood, Woodstock; directors, A. E. Cowley, London; J. H. Laughton, London; Geo. T. Hair, London; A. W. Howe, London; C. G. Secord, Brantford; Geo. W. Sulman, Chatham; W. G. Milne, Galt; H. B. Callander, Guelph; J. G. Murphy, Hamilton; Harry Tolton, Kitchener; I. W. Kingswood, London; Geo. C. English, London; H. Vance Kennedy, London; W. D. Martin, Stratford; L. W. Hambly, St. Thomas; W. T Goodison, Sarnia; J. K. Bell, Toronto; Jas. H. McGuire, Windsor; H. Lang, Woodstock.

G. Morley Adams, president of the association, is confined to his bed through sickness, and Vice-President E. N. Hannah presided at the meeting.

FIRST MERCHANDISE

(Continued from page 65)

28. The standard width of a regular hose should be 5½ inches on the flat. An out-size should be 6½ inches on the flat, making the latter 2 inches larger around than the former.
29. Out sizes cost more than regular sizes because a greater amount of material is used in their construction.
30. "Multiplex" is derived from the Latin word "multus," which means "many," and "plico," meaning "fold' or "ply," giving the word "multiplex" or "many ply," and is a registered name controlled by us.
31. White Cashmere will shrink more than black cashmere, because the black has gone through the process of dyeing, which has already helpto shrink it more or less.

PRICES IN HAMILTON

Dealers Have All Had to Pay More Since Armistice, Investigators Learned

During the course of the investigation at Hamilton into clothing prices it was brought out that the difficulty in obtaining cloth, the scarcity of labor, and the increased demand with a decreased supply of the goods required have all contributed towards the present high prices. Investigation showed that since the armistice Hamilton dealers have been forced to pay 33 per cent. more for suits and overcoats. The manufacturers claim that the increased cost of labor, the shortening of the working hours, and increases in all expenses, are responsible for the prices that have been made. The dealers have had to pay the increase, and in turn the consumer must pay it. The dealers are making no more than they did when the prices were low, and are anxious that prices be reduced, as it would mean increased trade, they said.

BRITAIN THE NATION OF TRADERS

(Continued from page 60)

to buy where they can with only a thought for their immediate needs.

The inevitable effect on the Canadian output to the retailer is that deliveries will be late. Mr. Allan states that there is not a chance in a hundred that deliveries will be on time; they are more apt to be two or three months late. In spite of that, he believes that retailers would be badly advised not to take the goods no matter when they come, because prices will still continue to mount. Hatter's fur, he said, had increased 75 per cent. in one week; linings and all materials used to make hats were on the increase week by week.

While American travellers are flocking into Germany to do business with them, Mr. Allan states that there is little or no disposition on the part of the British business men to open accounts again with Germany. Feeling there is still too bitter to re-open negotiations with the people who launched the world-war in 1914.

"Consider, for a moment, the results of more than four years of suspension of the ordinary vocations of millions of men and women, combatants in the world struggle or contributors to the labors of maintaining the armies in the field. Consider that practically every man and woman that remained behind of necessity was compelled to bend every energy to war work. Consider the millions of the earth's best manhood who laid down their lives and no longer contribute to the world's substance; and the other millions who now face the world as partial or absolute dependents upon the toil of others. Consider the bankruptcy staring practically all Europe in the face, and ask yourselves if present conditions are not enough to drive us to insanity.

"In looking forward to the future, the Government can well afford to be generous to labor. Workers should be well paid, but not to the extent of being made a preferred class. Class legislation has no right to a place upon our statute books. It is undemocratic and contravenes the first principles of our constitution. Yet, labor elevated and placed upon the same plane of rights with other citizenry becomes a fortress of security when the loyalty of Americans is put to the test in an emergency and makes for the permanency of the Republic. Labor, on its part, should have constant care that its organizations do not permit exploitations by anarchy or be swerved from duty to the Government by the forces of irresponsibility. Likewise, the Government should be firm in refusing to become a party to pernicious innovations.

"We hear on every hand the demand 'higher wages,' 'shorter hours,' "greater profits," when the sole need of the hour is work, work, work, in order that increased production may relieve a suffering world. It is a thousand pities that some great light cannot be thrown upon the pathways of laborers—yes, and upon some employers of labor in America—convincing and convicting them of the error of their ways. He who now shirks or fails to become a constructive factor at this period of time is the deadly enemy of human life and happiness."

Extracts from an address to the National Association of Retail Clothiers delivered by the president, Andreas Burkhardt, at the banquet of the Men's Wear Association of Chicago.

MacLean Publishing Company Has Christmas Tree for Children

On the Saturday afternoon before Christmas, the offices of the MacLean Publishing Company on University Avenue, Toronto, were given over to the children of the organization and their parents. The idea of the Christmas entertainment originated with Col. Maclean himself, and neither time, effort, nor money were spared in seeing that everything was arranged to give the children the time of their young lives.

Something in the neighborhood of 200 children were present of all sizes, from babies in arms to grown boys and girls, and they, with their parents, made a gathering that filled the main office that had been cleared for the occasion, and flowed over into the new building in the rear.

In the centre of the main floor was a great Christmas tree loaded with gifts; for every child there was a present, books and watches and flashlights and toys generally were there in profusion, with a Santa Claus of magnificent size presiding over the ceremonies, supported by a policeman and a clown. When the last gift had been received, and the last Christmas stocking grasped by eager hands, there was a regular midway to attract the youngsters.

At the front was a magician doing wonderful things with balls and handkerchiefs; further down a Punch and Judy show, the delight of the younger children. A scale for trying their weights, and a booth where ice cream cones were to be had for the asking. In the new building the young ladies of the institution served tea to the mothers and fathers of the children, and here was a mysterious lady who would read your fortune in a cup, while another part of the floor was given over to dancing.

A Highland piper gave the necessary Scottish tone to the gathering. Altogether it was a great affair and everyone had a splendid time.

OTHER RETAILERS ARE ADVERTISING

The $65,000 stock of Morrin & Thompson's departmental store, Phoenix, B.C., is being sold out regardless of cost, because they are going out of business. The sale consists of shoes, men's furnishings, dry goods, furs, fancy goods, and dress goods.

"A Great New Management Sale," being advertised by J. Nash, former manager of the United Clothing Stores of Toronto, during the month of December, was one of the big sales of St. Catharines. Mr. Nash took over the Enterprise Store of that city and offered for special sale the $38,000 stock. The sale was advertised in both St. Catharines and Welland papers.

Board of Commerce May Investigate Any Abuses of the Customs Tariff

Statement Issued Explains Attitude of the Board in Regard to All Merchandising Probes—Cement is Cited as Example of Customs Tariff Regulations

REASONS why the Board of Commerce is conducting investigations into various commodity prices and its powers in connection with any such probes are set forth in a statement which has been issued by the Board in connection with an inquiry which may be made into alleged customs abuses, as follows:—

The following statement was handed out by the Board of Commerce this morning:

A recent pronouncement by this board of its intention to investigate and discover whether or not the customs tariff was being taken advantage of to unfairly enhance prices of necessaries of life seems to have been so misunderstood as to cause some wonder, and express their wonder whether this board's investigation would render unnecessary a said to be intended investigation of the tariff by a Government appointed tariff commission.

Investigate Any Abuse

This board is not concerned with the excellence or propriety of any form of customs tariff, whether one for protection, for revenue, or otherwise. It will take the tariff as it finds it, presuming neither to criticize nor to commend the political wisdom of those who framed it. So taking it, the board will endeavor to discover whether any are abusing it or perverting it to a non-intended end—the exaction under its cover of greater profits than, without it, if the competing parties were on even terms, the abusing or perverting party would have been enabled to exact.

Provides Machinery

The object of section 24 of the Combines and Fair Prices Act, 1919, is, in the judgment of this board, to provide a machinery whereby the Governor-in-Council may be apprised by and through this board whether "the making or taking of unfair profits on any necessary of life is facilitated by the duties of customs imposed on such necessary of life," whereupon "the Governor-in-Council may direct either that such necessary of life be admitted into Canada free of duty, or that the duty thereon be reduced to such amount or rate as will, in the opinion of the Governor-in-Council, give the public the benefit of reasonable competition."

The Governor-in-Council can act upon the result on an investigation by this board only in cases where this board has investigated. To know whether unfair profits have or have not been taken or facilitated, this board must first investigate. To ever become apprised so that he may act under Section, this board must have (a) investigated and (b) reported to the Governor-General-in-Council. The reason for a report at all is so that the Governor-General-in-Council, if he pleases, may act. This board reports to the Governor-in-Council as to tariff effect only, because it cannot itself act. When exercising its ordinary jurisdiction it does not report to him, because, by statute, it can act.

Board's Powers

To more clearly define the board's powers and intentions, suppose a tariff commission were to be sent out, that it had reported, and Parliament had provided a totally new tariff based upon a totally different principle, whatever it may be, from that of the present tariff, this board's position is that Section 24 of the Combines and Fair Prices Act would still be there, and apart from all other powers of this board, authorize re-investigation as to whether the newly provided tariff was being utilized for the purpose of unfairly enhancing prices.

Some of those who have impugned the board's powers have thought it to be necessary as well to impugn the capacity and disposition of the board's personnel. Such criticisms as a matter of practice the board treats as self-answering.

Abuse of Customs

There really can be such a thing as the abuse of a customs tariff, which even a protectionist can recognize.

As illustrating the increased protection enjoyed by certain Canadian manufacturers during and since the war owing to (a) their competitors ceasing to be the manufacturers of Great Britain, and competition being with the manufacturers of the United States, and (b) the imposition of the war tax, the following illustrations are given:

Effective protection prior to war, chief competing country, Great Britain—Page 40, Item 521 of the tariff, gray cotton fabrics, 15 per cent. Page 40, Item 522 of the tariff, white or bleached cotton fabrics, 17½ per cent. Page 114, Item 290 of the tariff, Portland Cement, 7c per 100 lbs., 24½c per bbl.

Effective protection during and since the war, chief competing country, United States—Page 40, Item 521 of the tariff, gray cotton fabrics, 25%+7½%=32½%, as against 15%. Page 40, Item 522 of the tariff, white or bleached cotton fabrics, 25%+7½%=32½%, as against 17½%. Page 114, Item 290 of the tariff, Portland Cement, 50 lbs. 35c+7½% on value of cement, or say 15c total=50c, as against 24½c.

Note.—From the first two items there has to be deducted something (less than 2½%) on account of war tax levied upon the raw material used. Nothing, however, requires to be deducted from the Portland Cement, all the raw material used in the manufacture being found in Canada. The net results are as follows: Item 521, before war 15%, during war 32½%, loss 2½%, or 30%, increase 100%. Item 522, before war 17½%, during war 32½%, loss 2½% or 30%, increase 71½%. Item 290, before war 24½c per 350 lbs., 50c per 350 lbs.

What this board proposes to do is to trace and report the effects of cases like the preceding. If no impropriety is disclosed it will be well to know that the facts are so.

A report on the trade of Canada and Newfoundland for 1918 has been compiled by the Trade Commissioner, at Toronto, and published by the Imperial Parliament. It takes up the various trade conditions, activities and developments, both manufacturing and agricultural in the different provinces, with special details for Ontario. The information should be of interest and value to all concerned in Canadian industrial pursuits.

Clothing Merchant Left $108,281

An estate of $108,281.98 was left by the late Frederick J. Fralick, the well-known James street clothing merchant, of Hamilton. His will, which was filed for probate by his executors, Harry J. Fralick and Frank Nelson, bequeaths most of his estate to his son, Harry J. Fralick, and his daughter, Mrs. Oliver Nelson.

The stock in trade of his business is valued at $45,095.20; book debts and notes, $2,074.19; securities, $7,467.16; cash in bank, $23,368.43; eighty acres in Barton township, $12,000; residence on Hunter street, $10,000; lot 21, south side of Jackson street, $600; farm implements, $179; horses, $700; horned cattle, $500; sheep and swine, $498; farm produce, $400.

A granddaughter of the deceased receives $5,000; two brothers, Wilfred and Ralph Fralick, of New York, receive $1,000 each; his widow, Jessie, receives $5,000; and John Dwyer, of Hamilton, $1,000. The residue is divided between his son and daughter.

YOUNG CLOTHIER WEDS

Joseph H. Moran, M.M., Has Interest in Owen Sound's "Vimy Ridge Store for Men"

A veteran of the Great War, winner of the Military Medal and one of the latest recruits to the ranks of haberdashers in Ontario, Mr. Joseph H. Moran, one of the proprietors of "The Vimy Ridge Men's Store," Owen Sound, Ontario, has within the past month "taken unto himself a wife." Miss Elizabeth B. Traynor was the bride, the ceremony, which took place in St. Michael's Church, Sydenham, being performed by the Rev. J. J. Traynor, of Walkerton, a brother of the young lady. Assisting the officiating clergyman were the Revs. T. McNulty, N. Sullivan, V. Murphy and Capt. Pickett. The bride was given away by her brother, Mr. Victor Traynor, formerly of the Royal Air Force, the bridesmaid being Miss Justina Traynor, of Buffalo, a sister. The happy young groom started in the haberdashery business in Owen Sound about nine years ago with Mr. T. MacAuley, who is now carrying on business in Trenton, and prior to the outbreak of war he added to his knowledge in Port Arthur, Fort William and Saskatoon. Upon his return from overseas some months ago Mr. Moran started in business for himself with Mr. George McBride, another veteran, who also learned his business with Mr. MacAuley.

BUSINESS NEVER BETTER

From Kitchener the report comes that business in men's furnishings was never better than at the present time. "Every day is a little Saturday with us here," is the manner in which one retailer expressed himself to MEN'S WEAR REVIEW

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A NEW NOVELTY?
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IT HERE

DECEMBER SAW PHENOMENAL RISE IN FRENCH SILKS

During the month of December there was a phenomenal advance in the price of French silks, higher than any single month of 1919. In spite of the effort of the French manufacturers to maintain prices on a conservative basis, the advance in December was 25 to 30 per cent. higher than early in November. This situation is partly accounted for by conditions in the Eastern and European exchanges, but the fact remains that the continuous advance of the last eight months is not being checked by the very high level of prices attained, and in spite of the slackening demand for raw silk during December there is no excess of supplies apparent.

The demand for silk fabrics is excellent and the production is far behind present requirements. The stock of raw silk, including the two and a half million kilos carried over from last season by the Italian Government, have been bought up from the producing markets more rapidly than ever before. Italian reelers are asking almost prohibitive prices for their output at the present time.

The sharp advance in Japanese raw silk, as indicated in cables from Japan, indicate a continual increasing market during the current year. Moreover, this has sent up prices on local markets as high as 50 cents a pound. While the end of the year was marked by wild fluctuations in the markets, it is expected that normal conditions will again prevail soon and then there will be some liberal buying early in January.

Not only in the Canadian but in the British markets there has been a striking demand for the very best grades in worsteds and serges. Every effort is being made by the manufacturers to meet these demands. Canadian manufacturers who are turning their attention to this market are running at top speed to turn out supplies equal to the requirements. Little or no export trade in these finer grades are being done by them.

LETTER SERVICE
MULTIGRAPHING
Addressing Folding Inserting Mailing
NEW UP-TO-DATE EQUIPMENT
Write for Prices
Letter Service Department
ADVERTISING SYSTEMS
216 Ryrie Bldg. TORONTO Phone M. 480

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SIGN AND CARD WRITERS' SUPPLIES
FIRST AID TO THE
Card Writer and Window Display Man
SUPPLY DEPT.
Toronto ADVERTISING SYSTEMS Main 480

TWO-FIFTY A MONTH
BUYS ONE OF THESE
SPACES

MILNE'S NECKWEAR NEWS

Big Values | January, 1920 | Right Prices

Wishing all of my friends a happy and prosperous year for 1920.

I wish to thank them for their patronage in the past.

Wm. Milne

Our travellers will be starting in January with their new spring samples.

WILLIAM MILNE

The Newest in Neckwear

50 York Street - - - Toronto

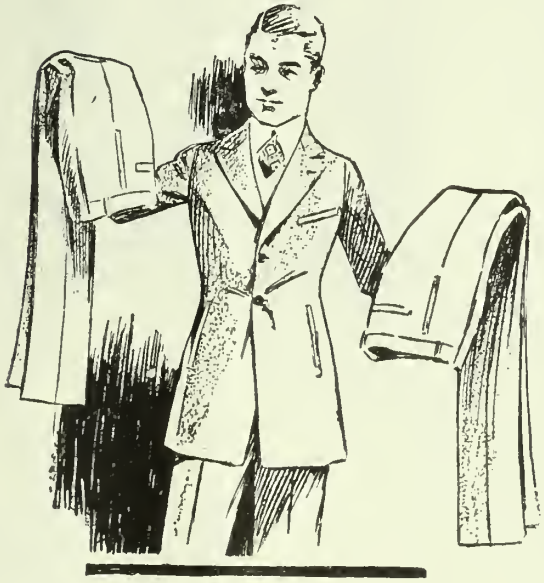
Haugh Brand TROUSERS

"An extra pair of trousers for every suit" has become the general rule, providing twice the usual wear of the suit.

Dealers everywhere are recognizing the advantages in stocking a full line of HAUGH BRAND TROUSERS. They are of best materials, cut on smart, well-fitting lines, give long, hard wear, and are in such a variety of designs, colors and fabrics that there is always a match for every suit.

Introduce them to your customers. There is thrift in buying an extra pair of trousers. There is wisdom in buying **HAUGH BRAND TROUSERS.**

Travellers Now Out.



"Arm & Hammer" WORKING SHIRTS OVERALLS

Everywhere recognized as the best value on the market. Known from Coast to Coast. Also makers of Haugh Brand One-Piece Garments for Kiddies.

The J. A. Haugh Mfg. Co.

Limited

Toronto - Canada

York Clothing Wins

In the race for the Young Man's trade you will be handicapped if you do not stock York Clothing. They display Vim and Vigor in every line. Just what the Young Man demands. Quality is not forgotten and every garment is guaranteed.

Be sure to examine the samples now being shown by our representatives.

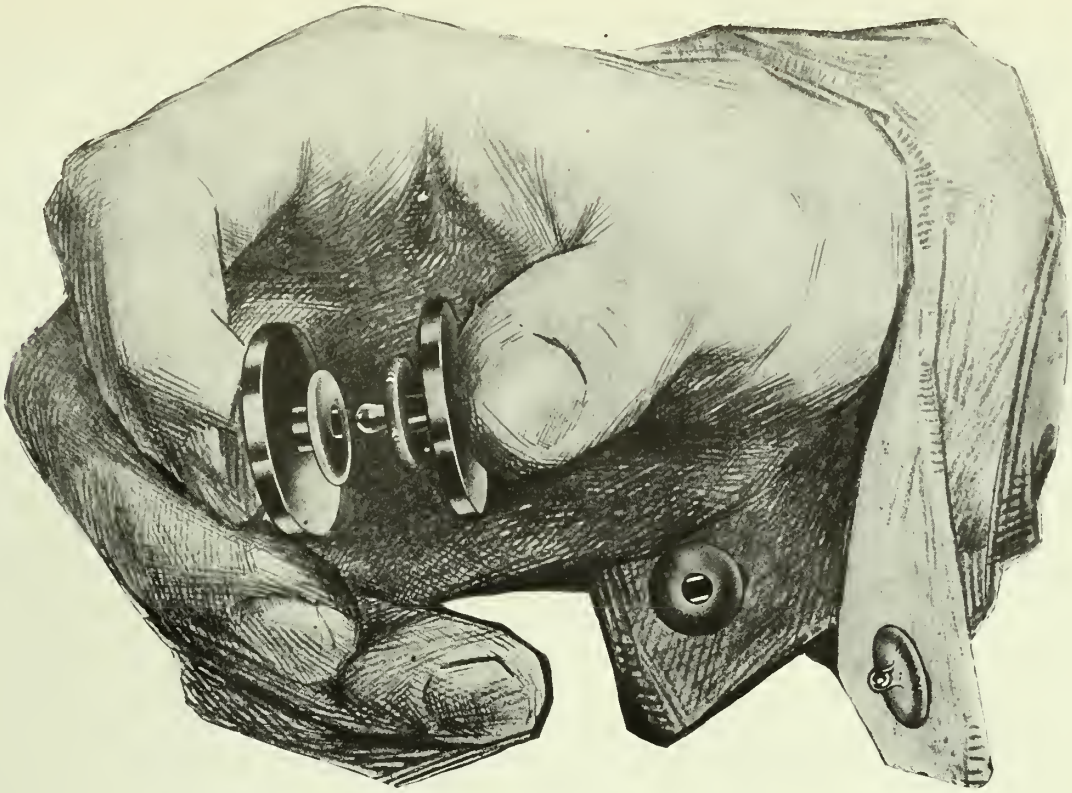
York Clothing Company

35 Church Street, Toronto

With clothing prices sky-high and no reduction in sight for 1920, men are finding that an extra pair of trousers will add many months to the life of their coat and vest. Every man is interested in economy methods to-day—that's why dealers find "Everyman's" trousers a very profitable proposition.

DAVIS BROS.

HAMILTON, CANADA



Average Profit—80 per cent!

Worth selling to be sure. And Kum-a-Part Cuff Buttons are **easy** to sell.

It's the original separable button for men's soft cuffs. Snaps together instantly. Stays in the cuffs. Men who see it at once recognize it as the one convenience they have wanted for years.

And they can't help seeing it—asking for it!

Kum-a-Parts come to you on an attractive demonstration easel or in a neat counter case—both dominated by the vivid illustration shown above.

There's a Kum-a-Part, too, for every man. Gold, silver, enamel—in many pleasing designs and settings. Retail from $6.00 to 50c—a complete range for every class of trade.

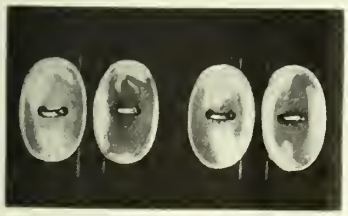
Kum-a-Parts are winning a tremendous success—here and in the States. Share it!

Get in touch with us—or your jobber—at once!

A SNAP-TO BUTTON **KUM-A-PART** CUFF BUTTON A CINCH TO SELL

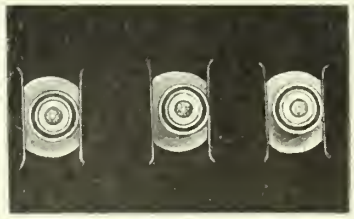
C. H. WESTWOOD MFG. CO., LIMITED, TORONTO

Sole Distributars to the Haberdashery Trade



Seasonable Jewelry Pays!

We are outstandingly the big house in Canada for men's jewelry. And we have the stock now to meet your needs—quanity, variety or price. Just now studs and buttons for dress wear are in big demand—the entertaining season is in full swing. Say what you want and we'll ship it. Let us help you get more profit out of your jewelry department.



Dufferin Shirts

A GREAT many merchants who left off buying last season were short in their deliveries of Flannelette Pyjamas and Night Shirts. The same applies to Bath Robes, Lounging and House Coats.

We did our best to supply our customers, but in many cases were unable to look after the late orders.

Our travellers are now out with our range for Fall, 1920, and we would respectfully ask you to place early, thereby co-operating with us in our aim to give you the highest efficiency in service.

The Dufferin Shirt Co., Limited

Toronto

Dale Wax Figure Co., Ltd.

86 York Street, Toronto

We have something entirely new in

FIXTURES

for Men's Wear Dealers *and* Clothiers

never shown in Canada before.

See our adv. next month.

Dale Wax Figure Co., Ltd.

86 York Street, Toronto

Montreal—150 Bleury Street

Vancouver—E. R. Bollert & Son, 501 Mercantile Bldg.

ONTARIO BRAND CAPS

for

Particular Men

We have just received a full range of English Tweeds. These are just a little different from the ordinary and will be made up in the latest shapes.

Our factory is well equipped and our employees are skilled in the art of making caps.

Our travellers will be on the road the first week of January with a full range. Be sure to inspect them. Post card us if they do not call.

ONTARIO CAP CO.

34 St. Patrick St. - - TORONTO

Gnaedinger's — Established in 1852

"Monarch"

Hats and Caps

Famous For Over Three Generations

It's a dandy for the Outdoor Man.
Extra heavy knit with shawl collar in all popular shades.

We are showing an excellent Line of Men's Fine and Work

Mitts and Gloves

Knit Goods

Coat Sweaters and Pullovers

Sleigh Robes

Heavy Fur Coats

Mackinaw Coats, etc.

L. Gnaedinger, Son & Co.

90-94 St. Peter St. Montreal

GEORGE BRETTLE & CO. LTD.

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade

TRADE MARK OBERON

Regd. Trade Mark

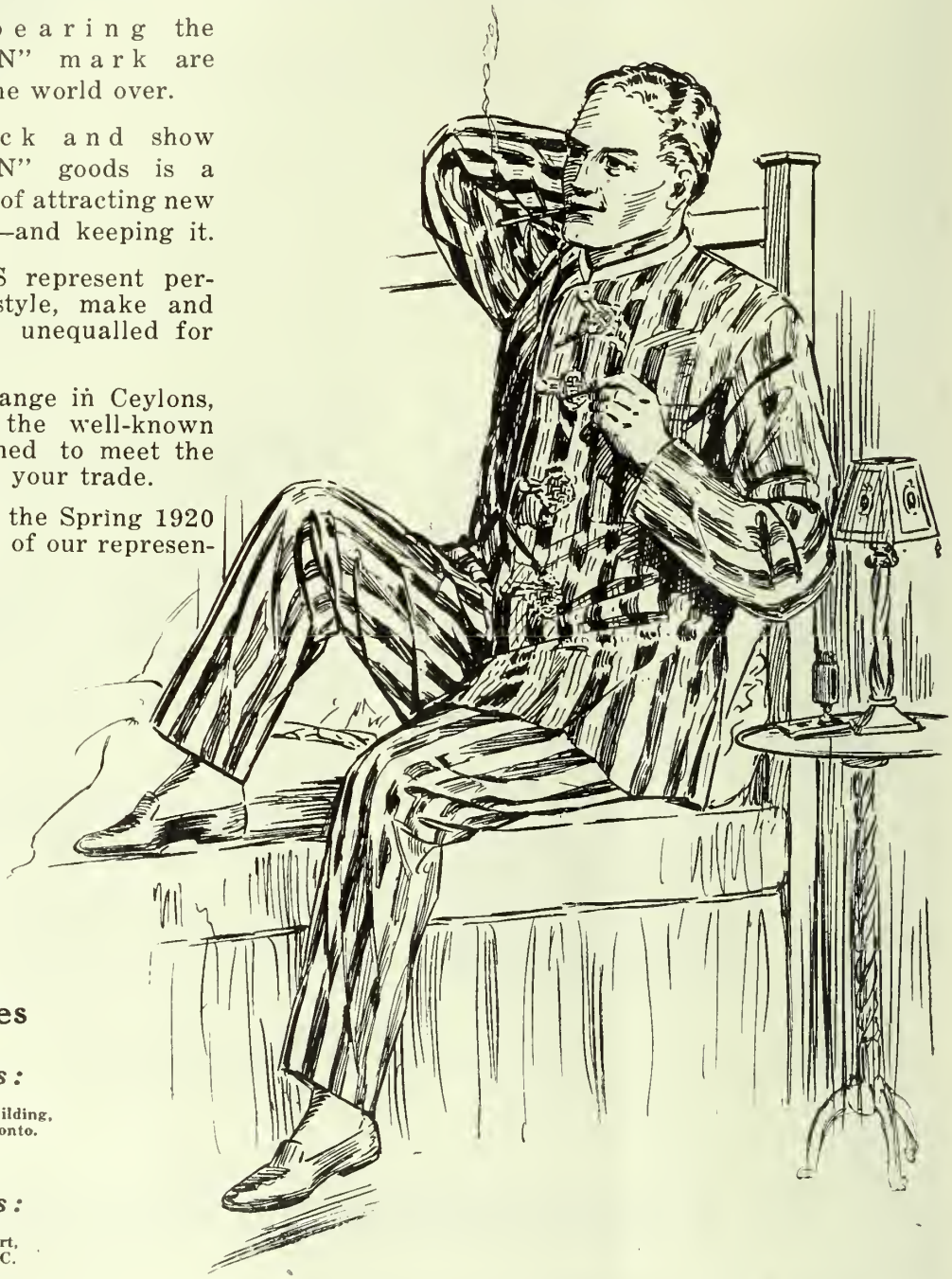
Goods bearing the "OBERON" mark are trusted the world over.

To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Spring 1920 range now in the hands of our representatives.



The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings—all guaranteed absolutely fast to washing.

Samples at These Addresses

Eastern Provinces:

Mr. Hugh D. Marshall, Star Building, Cor. Bay and Adelaide Sts., Toronto.

Western Provinces:

Mr. G. E. Ledder, Grace Court, Cornox Street, Vancouver, B.C.

George Brettle & Co., Ltd., 119 Wood Street, London, E.C. 2

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties
Knitted Ties
Silk squares
Collars
Shirts
Pyjamas
Bath Robes
Smoking Jackets
Dressing Gowns
Belts
Braces
Hosiery
Underwear
Mufflers
Motor Scarves
Handkerchiefs
Walking Sticks
Buckingham Zephyrs

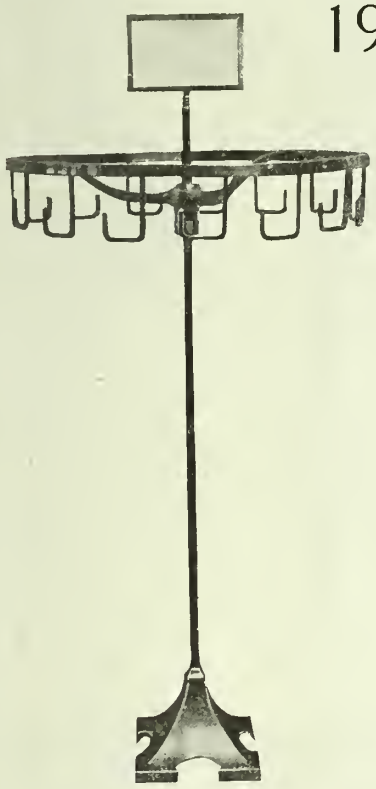
J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
307 STAIR BUILDING, BAY STREET - TORONTO
PHONE MAIN 4681



1920
Neckwear

must be properly displayed if you wish to make the most profit possible.

No. 1130 Tie Stand is the best stand for the purpose.

Write us at once for Catalogue of Fixtures, Coat Forms, etc.—or call at our showrooms, 161 King Street West.

CLATWORTHY & SON
LIMITED
TORONTO

The Kay Cutting Company

Manufacturers of
NARROW FABRICS

WAIST BAND CANVAS

and
Bias or Straight Cut Binding of every description.

SKIRT BELTINGS

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

THE KAY CUTTING COMPANY
734-36-38 St. Paul St. W., Montreal
Stocks carried at TORONTO and WINNIPEG

MONARCH-KNIT

THE MONARCH KNITTING COMPANY, LIMITED.

Announcing the Monarch-Knit Range for Fall, 1920

PLEASE anticipate a visit from our travellers with the new Monarch-Knit lines for Fall, 1920.

These comprise the very latest styles in Women's and Children's Slipovers; Worsted Sweatercoats for men, women and children and Fancy Knit Goods; Men's and Women's Hosiery in silk, lisle, mercerized and cotton, also Hand Knitting Yarns—Monarch Floss, Monarch Down and Monarch Dove.

The range includes many unusually attractive novelties fresh from the world's fashion centres, adapted to Canadian demands by our own designers.

This is the line that will win your customers' entire approval. Make a point of seeing the Monarch-Knit man before you place Fall orders.

The Monarch Knitting Co., Limited

HEAD OFFICE: DUNNVILLE, ONT.

Factories: Dunnville, St. Catharines and St. Thomas, Ont., and Buffalo, N.Y.

CANADA'S LEADING LINE

Palm Beach
REGISTERED U.S. PATENT OFFICE
THE GENUINE CLOTH
MFD. BY GOODALL WORSTED CO.
SOLD BY A. ROHAUT 229 FOURTH AVE. NYC

Trademark Registered in the U.S. Patent Office and in Canada.

"MONEY'S WORTH"

Isn't a Question of how CHEAP—but how GOOD

IN 1920—Economy may prompt many a man to forego a Spring Suit in favor of a Summer one. And therefore, if it's to serve a double purpose—the best is none too good.

Now there's only *one summer suit*—tried, tested and proven—only one that your years of experience can safely, sincerely vouch for.

Need we mention its name—

Genuine Palm Beach

and—need we add that in order to protect your best interests and those of the man who enters your store—you insist that the TRADEMARKED LABEL be sewn in every garment.

THE PALM BEACH MILLS
GOODALL WORSTED CO., SANFORD, ME.
A. ROHAUT, SELLING AGENT
229 FOURTH AVE., NEW YORK

Larger Profits

We can save you, Mr. Dealer, from 20 to 30% on clothing manufacturers' prices if you adopt our *Money saving* plan. Here it is—you furnish the Cloth and our expert tailors will

Cut, Make, and Trim

this material for you into the **most stylish high grade Men's and Young Men's Suits** and Overcoats.

We employ only expert cutters and will guarantee you good workmanship, cleverly modelled garments and prompt deliveries.

Write or wire for particulars to-day.

BEECKEL-ROST CO.

285 NOTRE DAME ST. WEST MONTREAL

CABLE ADDRESS "DENTCO"
WESTERN UNION UNIVERSAL CODE

Dent, Allcroft & Co.

MANUFACTURERS OF
DENT'S GLOVES

Canadian Branch

Montreal, Que.
CANADA.

MANUFACTORIES
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MARTOCK England
WORCESTER England
GRENOBLE France
BRUSSELS Belgium
NAPLES Italy

WAREHOUSES
LONDON
PARIS
NEW YORK
MELBOURNE Australia
MONTREAL

January 1st, 1920.

TO OUR CUSTOMERS AND THE TRADE:-

For your valued patronage during the past year and for your considerate appreciation of our efforts to serve you, we beg to tender our thanks.

The difficulties attending the manufacture of fine gloves have considerably increased due to the world shortage of essential materials and the scarcity of necessary highly skilled labor. The immediate outlook is for shorter supplies with a rising market.

It affords us much gratification that we were enabled to take particularly good care of customers who acted in accordance with our advice last season by placing orders early for Fall delivery.

The conditions prompting our suggestion are now much accentuated, the demands made upon us for merchandise being the greatest in our history; while our resources (already the largest in the glove world) are being further developed by every possible means.

Our travellers will submit for your inspection samples of Kid, Suede, Cape, Mocha, Buck and Chamois gloves, unlined, silk lined, lined lamb, fur, wool and seamless for immediate and Fall delivery, also woollen knitted and silk and fabric gloves.

We respectfully direct your particular attention to goods stamped "DENT'S ENGLISH CUT" which we specially recommend on account of their intrinsic worth and super-wearing qualities.

May we strongly impress upon you the imperative necessity of full and early placing to enable us to protect your interests and avoid later disappointments.

Yours very truly,

Dent Allcroft & Co

"CEETEE" Reflects Quality in your Shop

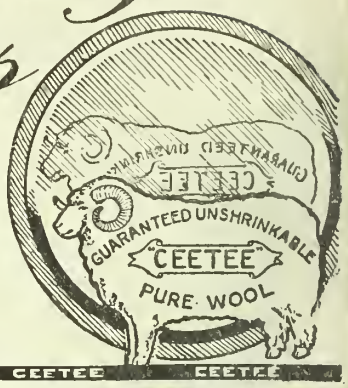
THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

There is no manufacturer in Canada except ourselves making full-fashioned underclothing—such as Turnbull's "CEETEE," which requires special machinery. Our only competition is from imported articles.

But remember—there is **no low grade** "CEETEE" made—only the very finest quality and highest grade underclothing bears the famous "CEETEE SHEEP" trademark.

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.



CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

SPECIAL VALUES

Direct from Mill to the Trade through Commission Merchants

Grey and Fancy Worsteds
Blue and Black Serges
Pure Wool Scotch Tweeds
for Men's Wear
Also
Botany Wool Serges, Gabardines, Etc.
for Women's Wear

C. E. ROBINSON & CO.

Importers and Commission Merchants
Mappin & Webb Building
10 VICTORIA ST. MONTREAL
Tel. Uptown 8553

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

"There is a tide in the affairs of men, which,
Taken at the flood, leads on to fortune."

WELL-ESTABLISHED HOSIERY AGENT REQUIRES REPRESENTATIONS of manufacturers of WOOL, COTTON, LISLE, ARTIFICIAL SILK AND PURE SILK HOSE, HALF-HOSE, ¾-HOSE and SOCKS. Fine and medium flat underwear; women's and men's gloves (not working gloves); women's sports coats and scarves; boys' jerseys. Communications invited from all enterprising mill-owners who desire to do British trade direct with wholesale houses (jobbers). Absolutely in close touch with all buyers of above goods. Address "Hosiery," c/o Street's, 30 Cornhill, London, England.

WANTED — EXPERIENCED CLOTHING AND FURNISHINGS clerk, with knowledge of window dressing. Apply by letter, giving experience and references. Box 1463, Smith's Falls, Ontario.

WANTED — TRAVELLER COVERING MOST OF MARITIME Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

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CANADIAN CONSOLIDATED RUBBER CO. LIMITED
DOMINION RUBBER SYSTEM
AND ASSOCIATED COMPANIES

DOMINION RAYNSTERS

"Made-in-Canada" Raincoats

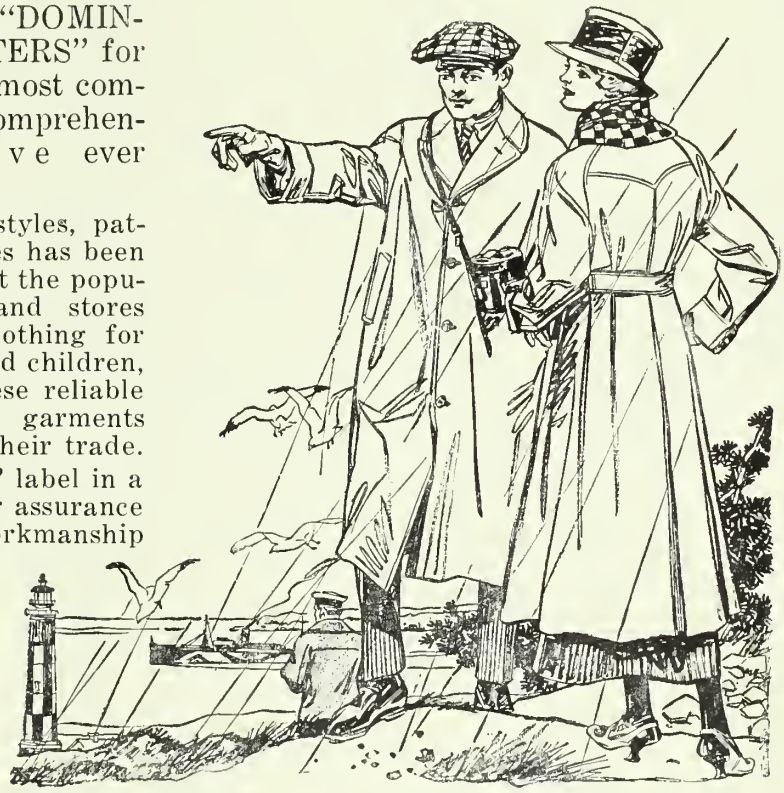
more than ever meet the popular demand

The line of "DOMINION RAYNSTERS" for Spring is the most complete and comprehensive we have ever offered.

The range of styles, patterns and values has been planned to meet the popular demand—and stores which carry clothing for men, women and children, will find in these reliable Raincoats the garments best suited to their trade.

The **"Raynster"** label in a raincoat is your assurance for quality, workmanship and absolute service.

Write our nearest branch today for style book and price lists.



Dominion Rubber System

Service Branches are located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, Kitchener, London, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Lethbridge, Edmonton, Vancouver and Victoria

Sutcliffe

A NEW STARCHED

TOOKE COLLAR

Now Ready For Delivery

Tooke Bros., Limited

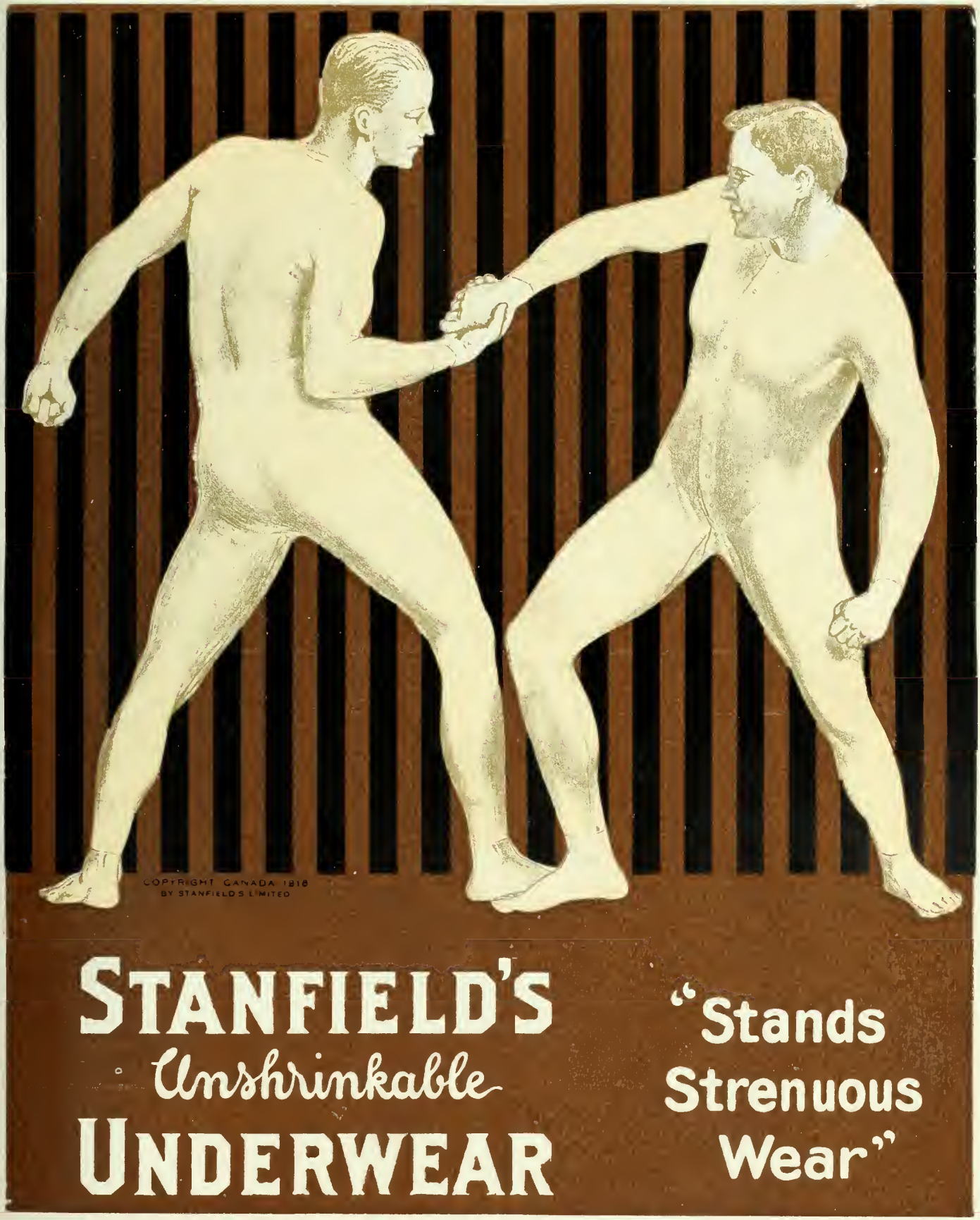
Makers

MONTREAL

Toronto **Winnipeg** **Vancouver**

MEN'S WEAR REVIEW

Vol X Publication Office: Toronto, February, 1920 No. 2



The MacLean Publishing Company, Limited, 143-153 University Avenue, Toronto.

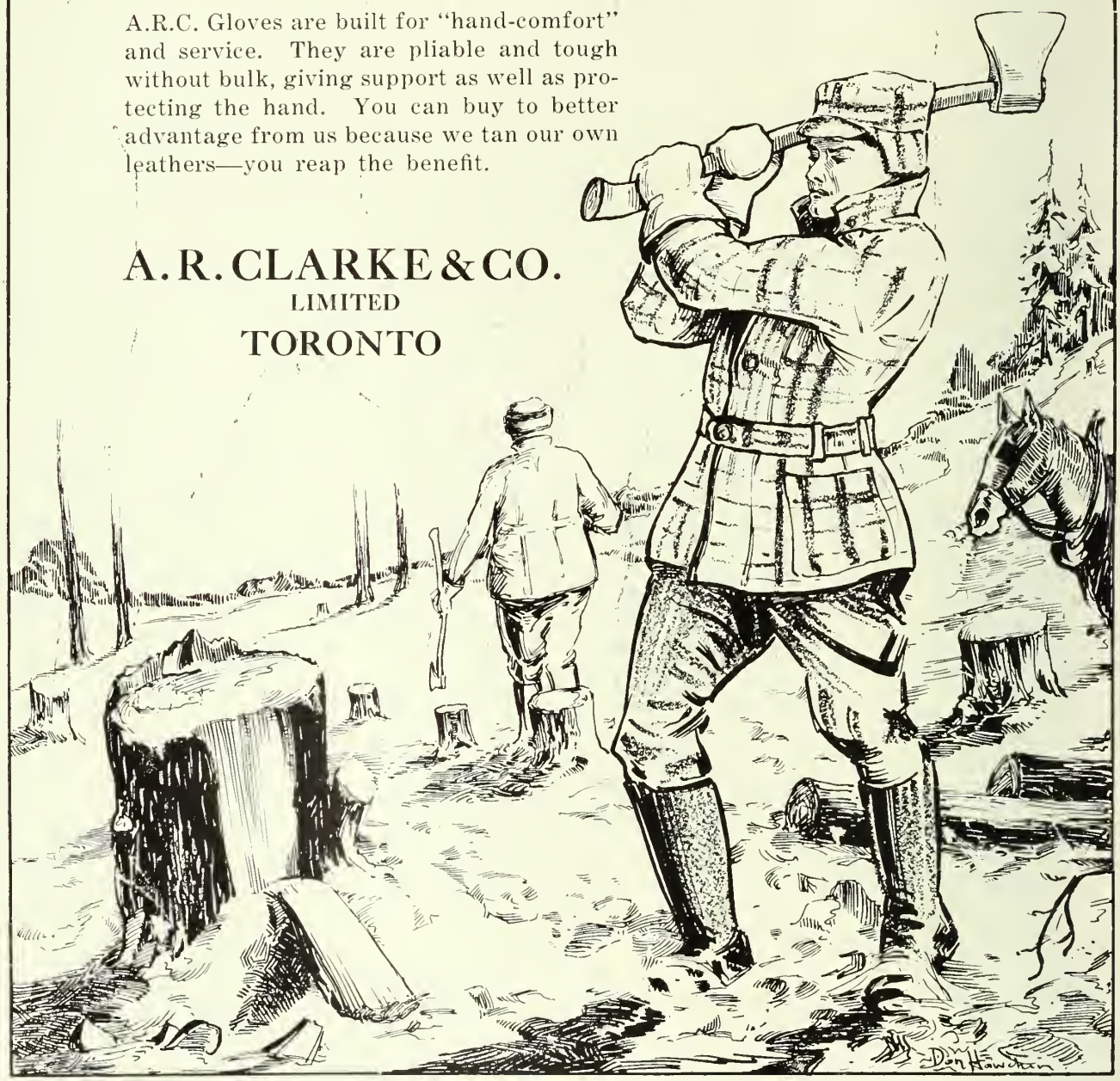
ARC BRAND

Leather Working Gloves, Mitts and Gauntlets

All leathers used in the manufacture of A.R.C. gloves are tanned in our own factory—the largest patent leather plant in the British Empire. This is the one big reason why we can offer you better prices along with unmatched quality and superior wearing qualities.

A.R.C. Gloves are built for "hand-comfort" and service. They are pliable and tough without bulk, giving support as well as protecting the hand. You can buy to better advantage from us because we tan our own leathers—you reap the benefit.

A. R. CLARKE & CO.
LIMITED
TORONTO



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T. & D. CLOTHES

For Men Who Care

STYLES—hand-tailored, with the touch of novelty that appeals to discriminating men and young men, are now ready for introduction to the trade.

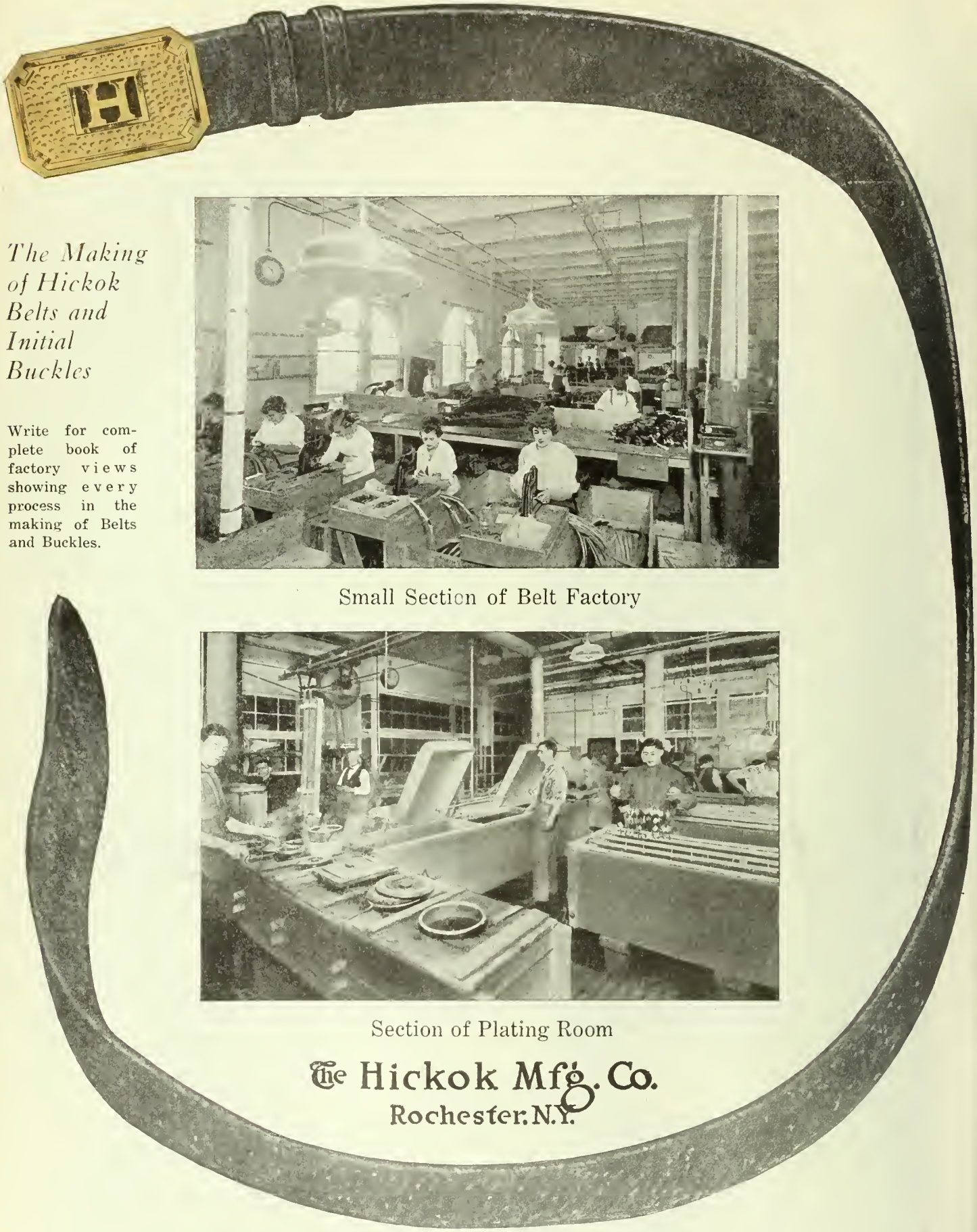
T. & D. clothes unfailingly appeal to careful dressers. Our prices are not so high as the quality of the fabrics used, the designs and the exclusive styles would lead you to believe. Manufacturing extravagances are eliminated from our factory and customers get the benefit.

During the war, conditions forced us to restrict our output—now we are ready to extend our distribution and will fill orders exclusively to clothiers who do a high-class business.

Our travellers will soon be leaving for their territories. Your enquiry for samples, styles, and terms will receive a prompt reply.

Thornton & Douglas, Limited

HAMILTON -:- ONTARIO



The Making of Hickok Belts and Initial Buckles

Write for complete book of factory views showing every process in the making of Belts and Buckles.

Small Section of Belt Factory

Section of Plating Room

The Hickok Mfg. Co.
Rochester, N.Y.

Style No. 1561

Style No. 1541

Style No. 1518

Style No. 1586

Style No. 1505

Style No. 1320

HICKOK Belts and Buckles are all made in the big Hickok factory at Rochester, N.Y. We make the Belt complete and the buckle complete. No assembling and jobbing is done in this modern factory.

If it's a Belt for man or boy—Hickok makes it. Our product is not confined to Initial Buckle Belts alone, even though they are by far the most generally in demand to-day. Some men want Tongue Buckle Belts, and we make them in Initial styles as shown on this page, and we also make all styles of staple Tongue Buckle Belts. The best grades of leather and the highest standard of workmanship go into our Belts.

Write for book of factory views, also our big 60-page catalogue, showing newest styles.

The Hickok Mfg. Co.
Rochester, N.Y.

GEORGE BRETTLE & CO. LTD

Manufacturers and Merchants

119 Wood Street, London, E.C. 2, England

"OBERON" LINES

Sell Freely—Everywhere

AT the back of all enormous trade expansion are the goods sold. They are the vital factor and, when examined, will invariably be found to be of exceptional distinctive merit. This is exactly the case with our famous "OBERON" branded goods. They are sold in all parts of the world and the ever-increasing demand for them necessitates frequent enlargement of our factories and organization. "OBERON" branded goods are essential stock for the better to best class trade in Men's Wear. Our Canadian representatives hold a complete "OBERON" range and will give your enquiries every attention.

"OBERON" SPECIALITIES

Underwear, Pyjamas, Shirts, Dressing Gowns, Gloves, Ties, Braces, Collars, Caps, Socks, Raincoats, Mackintoshes, Umbrellas.

Ask to See Samples at our Canadian Offices

Eastern Provinces
Marshall & Harding
Carlaw Building
Wellington St. West
Toronto

Western Provinces
Mr. G. E. Ledder
Grace Court
Cornox Street
Vancouver, B. C.

TRADE B MARK OBERON

Regd. Trade Mark

"OBERON" Men's Belts

Natural Leather Belts, 1½ inch.
Imitation Pig Skin.
Grey, Tan and Buff Suede.

"OBERON" Knitted Ties

21/- to 52/-
per Doz.

"OBERON" Soft Collars

Soft Collars, our own make, in
PLAIN WHITE
BUFF
SKY
Polo and Double Shapes.
Silk Fronted Soft Collars,
Polo and Double Shapes.

Vertical Striped Silk Scarves

in pure silk and artificial silk.

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

Go In for Color Variety In P. B.'s This Year

DON'T restrict your summer sales. We're going to tell all the male side of Uncle Sam's family that PALM BEACH cloth comes in a very varied line of shades and designs.

When they stop to think that they can get a heap of Comfort, a world of Style and a full measure of sturdy Wear in a fabric that readily rivals worsted in its multitude of patterns——why shouldn't they be interested?——

Especially when they carefully examine the matter through their "dollar-scope," and note the saving.

Certainly—by all means—have plenty of PATTERNS AND COLORS on hand.

THE PALM BEACH MILLS
GOODALL WORSTED COMPANY, SANFORD, MAINE
A. ROHAUT, SELLING AGENT
229 FOURTH AVE., NEW YORK

Palm Beach
REGISTERED U.S. PATENT OFFICE
THE GENUINE CLOTH
MFD. BY GOODALL WORSTED CO.
SOLD BY A. ROHAUT 229 FOURTH AVE. N.Y.C.

HIS MAJESTY GEORGE V.

MONARCH HATS AND CAPS

famous for quality since ***1852***

Styles for 1920 in Felts and Straws

now being shown by our travellers

L. Gnaedinger Son & Company

St. Peter Street, Montreal

1852 - THE PIONEER HOUSE OF CANADA - 1920

"Everybodys Overalls"

are made from the finest material obtainable. The tailoring and care that is given every pair of overalls insures a finished garment that never fails to please.

Their quality will back your highest recommendation to the limit and win for you good-will and satisfaction, besides a handsome profit.

EVERYBODYS
Absolutely Guaranteed
OVERALL

Roomy Comfort Great Value

The two outstanding features of Everybody's Overalls are their comfortable fit and greater value.

They are made to resist wear, reinforced just where they should be and roomy to give comfort and protection to every movement of the body without sacrificing smart appearance.

We also manufacture a fine line of light auto coats for motorists and warehouse purposes. Let us show you samples.

"Everybodys Overalls"

LONDON, CANADA

BRANCHES
Montreal, Que.
Winnipeg, Man.
O'Leary, P.E.I.

ONTARIO REPRESENTATIVES
Mr. Allan Carswell, North Ont.
Mr. Peter Cameron, South Ont.
Mr. Albert E. Martin, Winnipeg, Man.
Mr. A. M. Mout, Calgary, Alta.
Mr. T. M. Howatt, O'Leary, P.E.I.

Velvatex

The New Idea In Underwear Fabric

Velvatex Process—combining extra comfort quality with durability—permits of a selling price that brings Velvatex form-fitting combinations within reach of all.

Made in two-tone color effects in light shades, giving that aristocratic appearance which appeals to the highest class trade.

Leading Wholesalers are Now Offering "Velvatex"

Sales-Agent to the wholesale trade:

C. O. Paton
23 Foy Bldg.
Toronto

Velvatex Underwear

Made in Canada

ACME A MAKE

Every day you delay the purchase of fine gloves for Fall adds to the risk you run of having to pay higher prices and to be satisfied with late deliveries.

Prices will not be lower, owing to the scarcity of fine glove leathers, increased cost of production and the general demand for this class of merchandise.

Acme fine gloves are too valuable in your Glove Department for you to delay any longer. Order today if you have not already booked.

Acme Glove Works, Limited
Montreal

ACME A MAKE

MILNE'S NECKWEAR NEWS

Big Values | February, 1920 | Right Prices

Distinctive Neckwear for Spring

Our patterns are new---the very latest the silk market approves.

Our shapes leave nothing to be desired.

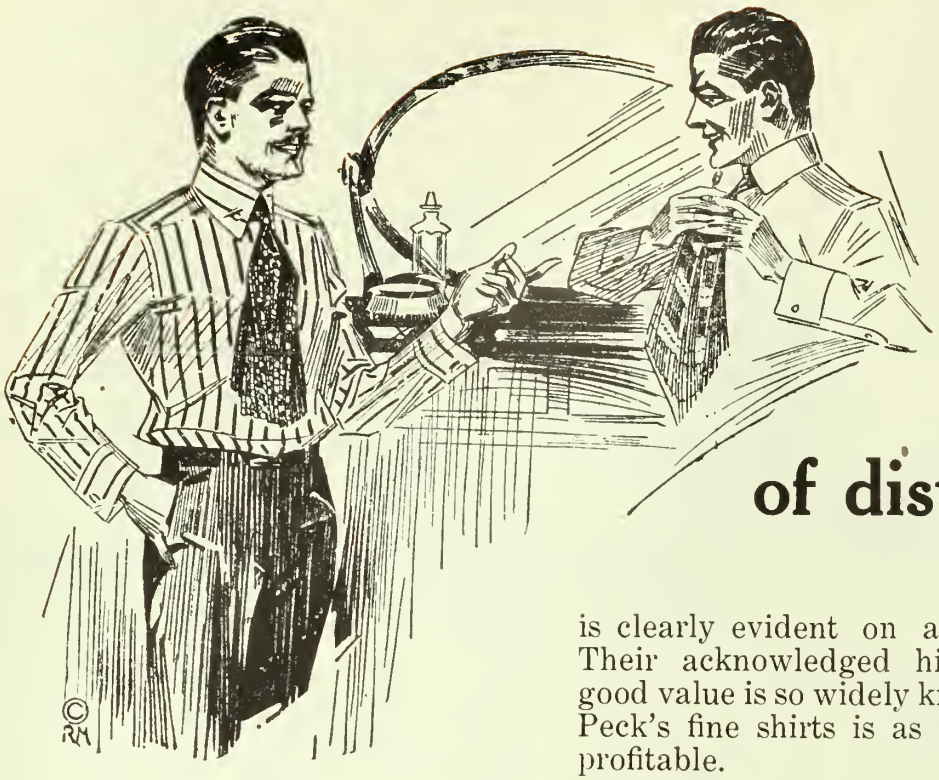
The Narrow Tie is coming.

Order at once to insure delivery.

WILLIAM MILNE

The Newest in Neckwear

50 York Street - - - Toronto



The Stamp of distinction

is clearly evident on all Peck's Shirts. Their acknowledged high quality and good value is so widely known that selling Peck's fine shirts is as pleasant as it is profitable.

Peck's

Our snappy assortment combines originality, style, comfort, quality and color variety. The fabrics are so rich and the effects so pleasing your customers' tastes can readily be suited. It will be to your advantage to see this remarkable offering before placing your order.

Ask our traveller to show you our new line of samples of high grade negligee shirts.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

Better Looking
and
Better Selling Caps

Peck's Caps for Fall comprise a most extensive range in pleasing fabrics, original patterns, and handsome color combinations. The trimmings, too, embrace all the best-selling and satisfaction-giving qualities so necessary to the finish of high-class caps.

Peck's

We are having a big year in our Cap Department and "There's a reason."

To miss seeing our range would be to miss an opportunity of better serving your customers.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boy's Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

12 to 18½

KANT KRACK

TRADE MARK REGISTERED

12½ to 18½

COMPOSITION COLLARS

THE collar that's worth 100 cents on the dollar. You can't tell them from a linen collar. They're reinforced just where the hardest wear takes place—will outwear 6 linen collars and every collar is guaranteed to make good or we will through the dealer.

There are many features on KANT KRACK collars that you should know about, *Mr. Dealer.* Here are a few points—*A flexible tab, a long back slit, reinforced back buttonhole, greater flexibility and a superior linen finish.* Better value, greater profits and one price to all dealers, make KANT KRACK collars a mighty profitable proposition.

The Parsons *and* Parsons Canadian Company

Makers of the

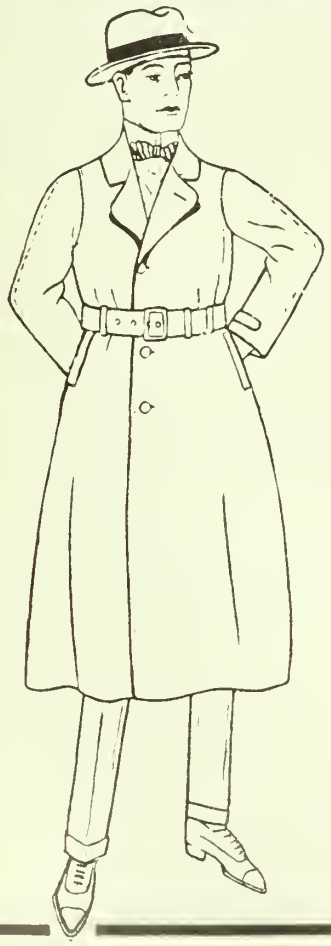
Famous KANT KRACK *Composition Collar*

HAMILTON, CANADA

12 to 19

12 to 18½

Est. in U.S.A. 1879. Est. in Canada 1907.



Those Spring Showers

are what bring men to your store looking for a good waterproof coat: a coat which is stylish and fine-fitting, as well as waterproof — and when they see the famous

Exemplar Showerproof Coats

they know that they have found just the coat they were looking for — wonderful Showerproofs tailored from the highest grade Gabardines England produces. They are English made throughout.

Is your stock well assorted?

We have been appointed sole agents for Canada, therefore, we keep a large stock of these coats on hand, and will be able to fill all orders for Spring delivery promptly.

Samples and prices on request

CLAMAN WATERPROOF LIMITED

243 BLEURY ST. - MONTREAL, QUE.

A. E. RICHARDSON & CO.

Have to offer for *immediate delivery*, a limited number of MEN'S and YOUNG MEN'S HIGH-GRADE SUITS, in BLUES, FANCY TWEEDS and WORSTEDS.

SINGLE or DOUBLE BREASTED MODELS—all sizes—in strictly *"UP-TO-THE-MINUTE"* styles.

These garments are TAILORED, and trimmed with the best materials on the market.

Merchants requiring a few lines for assorting or Spring placing, will do well to drop us a line.

A. E. RICHARDSON & COMPANY

Makers of

HIGH GRADE CLOTHING FOR MEN

172 Simcoe Street - Toronto

Kiddies' Lids for Spring

Here is something new and chic for the little folk, made in all colors of tweeds. Notice the pencil seams that give it that smart appearance. Capture the trade by making a good showing of this popular line for Spring.

We show a most complete assortment of Children's Headwear at moderate prices.

Our range of Men's and Boys' Caps and Hats is now complete.

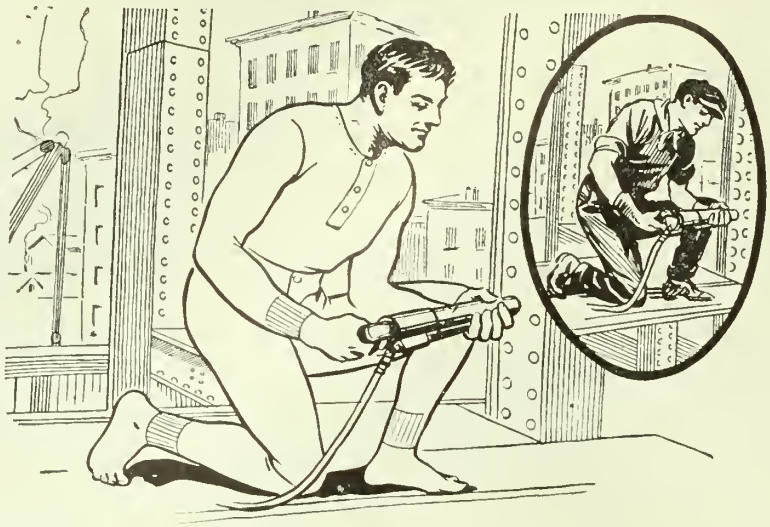
We make a specialty of Uniform Caps and Graduation Mortar Boards.

PALTER BROTHERS

The House of Service

Manufacturers of Hats, Caps and Uniform Caps

122-128 Wellington Street West, Toronto



Customers Who Stay Sold

You may depend upon ATLANTIC UNDERWEAR to satisfy the most exacting underwear requirements of your "hardest to please" customers.

The next best thing to making a new customer is keeping him. Sell him ATLANTICS and insure his satisfaction.

Ask your jobber.

Atlantic Underwear Company, Ltd.
MONCTON, N.B.

ATLANTIC
UNSHRINKABLE

E. H. Walsh & Company
MONTREAL and TORONTO

Selling Agents for
Quebec, Ontario and Western Provinces

Evolution of Progress and Aggressiveness

HELLEUR GARIÉPY & BRODERICK, LTD.
1913
H.G&B.
LIMITED
HELLEUR GARIÉPY & FRANK, Reg'd.
1918

GARIÉPY & FRANK
1920

Synonymous
of
The Allies' Victory
on
the Battlefield

As well as our
Victory
over the
Mountains of Difficulties
to establish a business
on Gibraltar principles

We Specialize

IN
Nifty Young Men's Suits—
with plenty of Pep, Distinction and Nobbiness
AND
Men's Suits—
with plenty of Comfort, Ease and Prosperous Effect

Our Salesmen will be on their way MARCH with our range
With the SEVEN FIGURES objective for 1920

GARIÉPY & FRANK
234A St. Lawrence MONTREAL

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

For OVERALLS, COVERALLS and ALL WORK CLOTHES

This is Mr. Chas. Broll, one of the oldest engineers on the B. & O. who runs the famous "Royal Blue." Mr. Broll wears and swears by "true blue" Stifel Indigo Cloth.

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.

STIFEL REGISTERED

J. L. STIFEL & SONS, Indigo Dyers and Printers
Wheeling, W. Va.

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
BALTIMORE.....Coca Cola Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
SAN FRANCISCO, Postal Telegraph Bldg.
TORONTO.....14 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

Boys' Bloomers "Lion" Brand

Merchants everywhere find "Lion" Brand Bloomers an excellent selling line because of their exceptional quality and superior value.

Our offering for Spring comprises an extensive range of cleverly tailored, better wearing clothes for boys. Every suit you sell is a guarantee of customer good-will and satisfaction. Plan to see them.

The Jackson Mfg. Co., Limited
CLINTON, ONTARIO

Factories at

Clinton, Goderich, Exeter and Hensall

THE SAFEST

and

most profitable way to **reconstruct** your Clothing Department is to connect with our

The Label that made Canada famous for its Reliable Clothing

MADE-TO-MEASURE SYSTEM

Sure profits and no risks.

Write at once to

H. VINEBERG & CO.
LIMITED
1202 St. Lawrence Boulevard
MONTREAL

Makers of "Progress Brand" Clothes
Made-to-Measure Department

Better Business

How to Get It!

Feature **"ART CLOTHES"** made to measure.

No extra capital required and no risk.

The Reputation of this Concern for Quality and Fine Tailoring combined with the very finest materials insures a product that is Superior in all the features by which Good Clothes are Judged.

We solicit a few new accounts for Spring 1920 in towns where we are not already represented.

Samples are now ready.

Don't delay, as the number of new accounts we can serve for Spring will be limited.

ART CLOTHES
COOK BROS & ALLEN LIMITED

Cook Bros. & Allen Limited Toronto

A Confidential Chat on "Wear Well" Trousers

There are two things we want to tell you, Mr. Merchant, about "Wear Well" Trousers. First, that in spite of the fact that we have brought our weekly output up to 2,000 pairs of trousers, the quality of each and every pair has never been sacrificed.

Second—Because of this large weekly production we can guarantee you immediate deliveries on all orders of any size.

"Wear Well" Trousers are cut and tailored by experts from the best materials. Their values are incomparable and their fine appearance sells them on sight.

Be sure you see our Spring offering.

Travellers are now out.

Levine Mfg. Co., 162 John St., Toronto

Winnipeg Office: Dale and Olds, 316 Avenue Blk., 265 Portage Avenue.

WILLIAM SCULLY MONTREAL TRADE MARK REGISTERED

Your Local Police Force

should have Smart Uniform Caps

and its own distinctive badges and buttons

We furnish quotations on complete uniform outfits and badges, specially designed for Bands; Fraternal Lodges; Street Railways; Police and Fire Departments; Boy Scouts; Chauffeurs;—in fact for ANY organization of ANY size which requires uniform equipment.

This is a good business for a Progressive Man's Shop to build up. We can fill all orders promptly and to your complete satisfaction, at reasonable cost.

Our speedy attention is given to all enquiries sent us.

Ask for our illustrated catalog.

WILLIAM SCULLY, LIMITED

Manufacturers of Military and Uniform Equipment

320 UNIVERSITY ST., MONTREAL

The Retailer who does not appreciate the importance of selling Clothing of Standard Quality burdens himself with a handicap for future patronage.

Schwartz & Jaffee, Inc.

JUVENILE, BOYS' AND YOUNG MEN'S CLOTHING.

BROADWAY AT 19TH STREET NEW YORK

YOUNG MEN'S CLOTHING: CHAS. D. JAFFEE DEPARTMENT

"British, Founded 1883"

JAEGER
Fine Pure Wool

NOVELTIES
FOR
SPRING
AND
FALL
1920

Our Travellers have left with a full range of new lines and standard goods for the season.

We have made all provision possible in these times, for supplies.

Our agents can rely on our best endeavours in the execution of orders, which should be placed as early as possible.

DR. JAEGER Sanitary Woollen System CO. LIMITED
"BRITISH, Founded, 1883"
243 Bleury Street - Montreal

Make Every Inquiry a Sale

REGISTERED PROGRESS BRAND TRADE MARK

The Label that made Canada famous for its Reliable Clothing

Clothes
Made-to-Measure System
enables you to fill every inquiry to individual taste and quick service.

Write us for particulars.

H. VINEBERG & CO.
LIMITED
1202 St. Lawrence Boulevard
MONTREAL

Makers of "Progress Brand" Clothes
Made-to-Measure Department

"Craftana"
Registered No 262005

THE HALL-MARK OF
Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.
ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

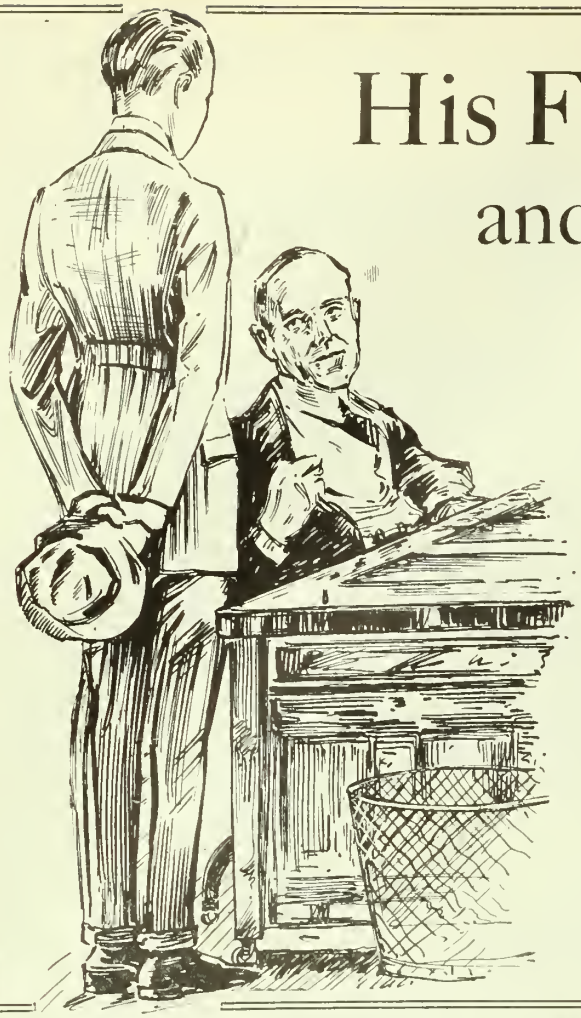
"Beatty"

"Gentlemen Success to you"

A new Collar in the up-to-date Success range

Success Collars
Stocked by all wholesalers

The Canadian Converters' Co. Limited.
Montreal



His First Long Pants
and His *First Job*

They very often go together and the former has a mighty important bearing on the latter—especially if it is chosen from the "Natty," impressive and refined York Clothing models for Spring.

Our offering includes a great variety of patterns and fabrics and their style trend expresses character and sound judgment. Young men will appreciate these distinctive garments. Excellent tailoring preserves their fine appearance.

Plan to see this unusual display for Spring selling.

York Clothing Company
35 CHURCH STREET, TORONTO

Attract the "Best" Custom by featuring "CEETEE"

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.
Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience—it is made in all weights—sizes and prices to suit every requirement—and bears the diamond-shaped label as illustrated.

TURNBULL'S UNSHRINKABLE NATURAL WOOL

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.

GUARANTEED UNSHRINKABLE CEETEE PURE WOOL

THIS TRADE MARK IS ON EVERY GARMENT

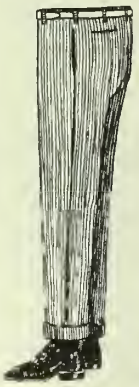
CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

SPECIAL VALUES
Direct from Mill to the Trade through Commission Merchants

Grey and Fancy Worsteds
Blue and Black Serges
Pure Wool Scotch Tweeds
for Men's Wear
Also
Botany Wool Serges, Gabardines, Etc.
for Women's Wear

C. E. ROBINSON & CO.
Importers and Commission Merchants
Mappin & Webb Building
10 VICTORIA ST. MONTREAL
Tel. Uptown 8553

PREMIER PANTS



Premier in name—Premier in style, quality, fit and material. Easily an all-round leading line.
Always a large stock on hand for immediate delivery.
Wait to be shown our line by our representatives before placing your order, or we would be pleased to submit samples upon request.

The Premier Pants Mfg. Co.
435 St. Paul St. W. MONTREAL

This merchant finds it easy to make out his income tax report

HE has a checking account at the bank and he uses an up-to-date National Cash Register.

From his bank check book and his bills he gets the cost of running the store, cost of merchandise bought, and a record of payments made.

From his National Cash Register he gets a record of **(1)** cash sales, **(2)** charge sales, **(3)** received on account, **(4)** petty cash paid out, and **(5)** clerks' sales.

These records give him the figures he needs for his income tax. They also give him control over his business every day of the year.

This merchant knows that his register records are complete and accurate, whether they are made when business in his store is quiet or when there is a rush of selling.

Without an up-to-date National Cash Register, these necessary figures would be hard to get, hard to keep, impossible to verify, and expensive to record.

An up-to-date National Cash Register will give you the records you need to control your business

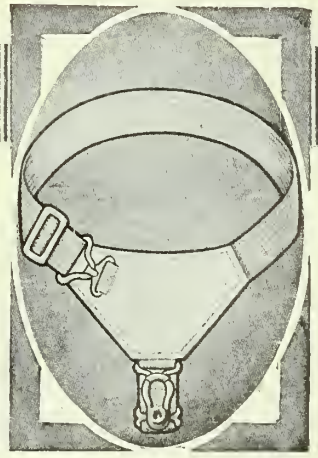
The National Cash Register Company of Canada, Limited

Factory: Toronto, Ontario

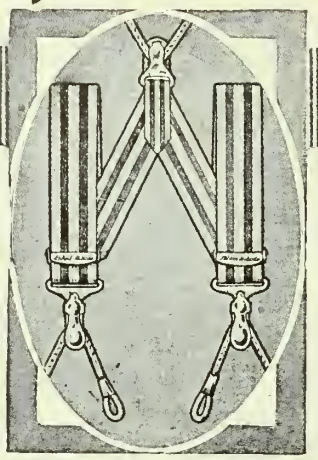
Branch Offices:

CALGARY.....714 Second Street, W.
EDMONTON.....5 McLeod Bldg.
HALIFAX.....63 Granville Street
HAMILTON.....14 Main Street, E.
LONDON.....350 Dundas Street
MONTREAL.....122 St. Catherine Street, W.
OTTAWA.....306 Bank Street
QUEBEC.....133 St. Paul Street
REGINA.....1820 Cornwall Street
SASKATOON.....265 Third Avenue, S.
ST. JOHN.....50 St. Germain Street
TORONTO.....40 Adelaide Street
VANCOUVER.....524 Pender Street, W.
WINNIPEG.....213 McDermot Avenue

Sphere Garters & Sphere Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic ¾" wide. Natural only.



Sphere Mikado Brace, a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2. **32, George Street, Manchester.**

Everything to Gain and Nothing to Lose

If you are a hustler you have a great deal to gain by securing for your locality

The Label that made Canada famous for its Reliable Clothing

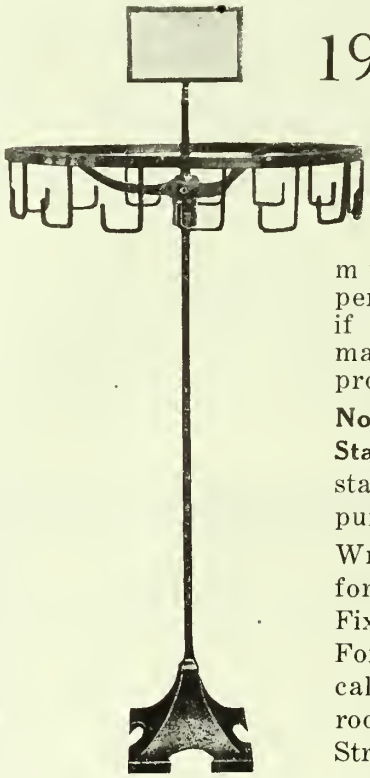
CLOTHES
Made-to-Measure-System

Write at once to

H. VINEBERG & CO.
LIMITED

1202 St. Lawrence Boulevard
MONTREAL

Makers of "Progress Brand" Clothes
Made-to-Measure Department



1920 Neckwear

must be properly displayed if you wish to make the most profit possible.

No. 1130 Tie Stand is the best stand for the purpose.

Write us at once for Catalogue of Fixtures, Coat Forms, etc.—or call at our showrooms, 161 King Street West.

CLATWORTHY & SON
TORONTO LIMITED

Wait for these!

We are bending every effort just now on our output of C.B.G. bath robes, dressing gowns and house coats for Fall trade.

Difficulty in getting materials and skilled operatives is one of our problems.

But the tremendous demand for

C.B.G. TRADE MARK

lines has taught us to be beforehand.

All we ask is that you keep your order books open till you have seen our Fall samples. You'll like them. And they'll sell!

The depreciation of the Canadian dollar in the United States is an additional reason this year for stocking Canadian-made goods.

And when they're C.B.G. bath robes, dressing gowns and house coats, they're worth waiting for.

Caulfeild, Burns & Gibson Ltd.

60-62 FRONT STREET WEST TORONTO

Don't Wait till the Last Minute

for your fixtures, forms, etc. Get in touch with us; it will pay you to buy your

Fixtures
Bust Forms
and
Wax Figures

from us.

Quality the Highest
Prices the Lowest

DELFOSSE & CO.
247-249 Craig St. W. Factory, 1 to 19 Hermine St.
MONTREAL

Distinctiveness *In* Clothing

The Label that made Canada famous for its Reliable Clothing

CLOTHES
MADE-TO-MEASURE
SYSTEM

makes a feature of individual details to suit particular tastes. Every order a distinct creation.

Write us for particulars.

H. Vineberg & Co., Limited
1202 St. Lawrence Boulevard
MONTREAL
Makers of "Progress Brand" Clothes
Made-to-Measure Department

The Kay Cutting Company

Manufacturers of
NARROW FABRICS

WAIST BAND CANVAS

and
Bias or Straight Cut Binding of every description

SKIRT BELTINGS

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

THE KAY CUTTING COMPANY
734-36-38 St. Paul St. W., Montreal
Stocks carried at TORONTO and WINNIPEG

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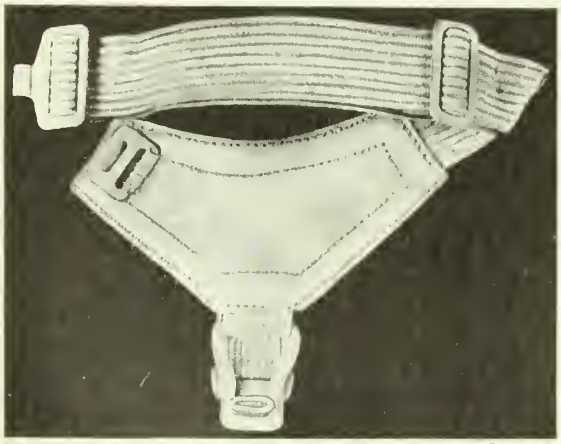

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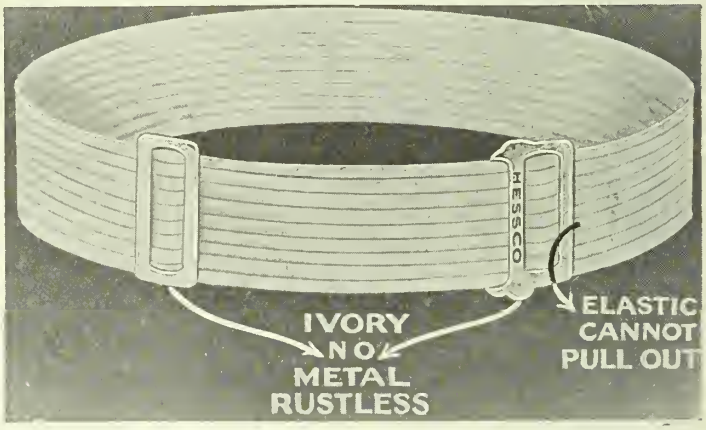

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MEN'S WEAR REVIEW

Published First of Each Month

VOL. X. TORONTO, FEBRUARY, 1920 No. 2

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Men's Wear Review

The Recognized Authority of the Canadian Men's Wear Trade

VOL. X. TORONTO, FEBRUARY, 1920 No. 2

ONTARIO RETAIL CLOTHIERS MEET FEB. 24, 25 AND 26

Programme of Interesting and Instructive Topics To Be Presented

AT KING EDWARD

Board of Commerce and Other Issues to Come Up for Discussion

ON February 24, 25, and 26 at the King Edward Hotel, Toronto, the Ontario Retail Clothiers' Association will hold their second annual convention. Much water has passed under the bridge since the sessions of the first convention were held a year ago. The whole clothing industry has come into new prominence, and, if the freedom of the individual merchant is to be sharply restricted, the whole industry must undergo more or less of a revolution. If, by orders of the Board of Commerce, the selling price of clothes is to be set and profits fixed, the whole system of merchandising in the retail store will have to be changed. How best can it be changed, and what steps are best to be taken if these orders stand the test of the Supreme Court of Canada to safeguard the business of a large section of the retail clothiers of Canada, namely, the merchant who deals in clothing on which a 26 per cent. profit is fixed?

These questions will all come up at the convention, and light will be thrown upon the whole question of the Board of Commerce activities. Moreover—and this is of more far-reaching importance than the temporary action of any Board of Commerce—it is essential to the industry that a strong organization, Dominion-wide, be formed, an organization that will be a power to be reckoned with in all business legislation. This convention is one big step, it is to be hoped, in the formation of such an organization, a suitable pattern for which might well be taken from our neighbors to the south of the international boundary.

Other Important Questions

Many other important question are to be discussed at the convention by prominent speakers, questions which affect the business of every merchant in the country. While it is a provincial convention, the problems facing the retail clothiers are identically the same in all the provinces. MEN'S WEAR REVIEW hopes to give a very full report of this convention so that clothiers all over Canada may benefit thereby, and in this way the convention and the good that it does may be Dominion-wide in its scope and influence.

THE CALL OF THE PRESIDENT

"ED." MACK
President of the Ontario Retail Clothiers' Association.

There never was a time in the history of the retail clothier and haberdasher when co-operation was as necessary as at the present time. Too long we have each gone in our own separate way, with the result that when an attack is made upon our freedom in merchandising we have not been able to present a united front. One has only to look to what is being accomplished by the National Retail Clothiers' Association in the United States to-day to realize what a power we could be, if properly organized, for the protection of our rights and for aggressive action. Sectional, rather than expressions of Dominion-wide opinions on matters affecting the trade, have been presented to the Board of Commerce; all because we were not properly organized and because there has been a lack of co-operation. The same problems are facing us whether it be in the East, the West or the central part of Canada; therefore, we must act unitedly at this time of crisis in our history.

The Convention which is being held on the 24th, 25th, and 26th of February is, we hope, the beginning of a Dominion-wide organization that will become a power to be reckoned with in all legislation affecting the business interests of this country. Every clothier and haberdasher in the province of Ontario should make it his business to be there. Matters of grave importance to the trade will be discussed, and important decisions made. I earnestly appeal to every man in the trade to attend this Convention in Toronto.

Very sincerely yours,
(Signed) ED. MACK,
President

Neither Violating Nor Restraining Trade Laws; Should, Therefore, Not Be Interfered With

Toronto Retail Clothiers at Annual Banquet Register Objections to Interference With Lawful Merchandising—Comparatively Few Clo thiers Getting Questionnaires—Plea for Greater Co-operation of Canadian Clothiers in Present Crisis.

THE second annual dinner of the Clothing Section of the Retail Merchants' Association, of Toronto, was held in the Board of Trade banquet hall, in the Royal Bank Building, Toronto, on Wednesday evening, Jan. 28th. There was a representative gathering of the clothiers present; officers of the organization expressed themselves as delighted with the numbers who had turned out and believed it augured well for the growth of the Toronto section. President Ed. Mack occupied the chair and acted as the toastmaster of the evening. Activities of the Board of Commerce provided the theme of the evening, and the urgent note of the gathering was the necessity for greater co-operation amongst the clothiers, not only of Toronto and Ontario, but of the entire Dominion.

Take Example From The U. S.

In opening the toast-list, President Mack gave a brief history of the origin and growth of the clothing section of the Retail Merchants' Association. In pleading for greater co-operation between all the men of the trade, Mr. Mack referred to the power being wielded in the United States to-day by the retail clothiers. That organization, now composed of more than 4,000 men, started with five men who saw that an organization could be created that would be a power to be reckoned with in the government of the country. "If we had an organization such as they have in the United States," declared President Mack, "we would not be humiliated as we are day after day in the newspapers and by the questionnaires that reach us." Mr. Mack argued that the law of competition in trade would, and only could, bring down prices; and this law of competition would not allow any retail clothing man to get an unfair profit for any length of time because he would be beaten at the game by his competitors.

"Collectively a Bunch of Boobs."

William Hay, who atended the Chicago convention some months ago, said that the main thing learned in Chicago was that individually the Canadian merchant was as sharp and had as good methods in merchandising as they had in the United States but that "collectivly we are a bunch of boobs." He argued for greater co-operation between the clothiers, a freer exchange of ideas. "If you have an idea," he said, "and I have an idea and we exchange ideas, we each have two ideas."

Clothiers Sore at Toronto

In pointing out how lack of co-operation had created differences that ought not to exist at this time, David Morrison said that the clothiers in the west and east of Canada were sore at the Toronto men because they believed Toronto men had told the Board of Commerce they were satisfied with the order. If the clothing men had been properly organized, the Board of Commerce in commencing their activities would have met representative men from all the clothiers in Canada instead of a few Toronto men.

Never Would Have Happened

R. F. Fitzpatrick, secretary of the Toronto organization, followed Mr. Morrison, and still further emphasized this point. He referred to the first meeting held in St. Charles Hotel, at which only six of the Toronto clothiers were present, and, as a result of which, the present order was issued. "I am satisfied that if we had been organized as they are in the United States," said Mr. Fitzpatrick, "we never would have gone ahead as we did without first consulting the order that had been issued, said inion."

No Right to Interfere

R. J. Johnson, in telling of a discussion he had with Major Duncan regarding the order that had ben issued, said he had told the major that one reason why it would be impossible to live up to an absolute order of any kind was that samples and the goods when deli-

Continued on page 40

The above is an attractive window by S. Clarke of Begg & Co., of Hamilton, showing full dress suits and accessories.

Stock Book as a Daily Indicator to Safe Buying and Sure Profits

Profits Depend on Accurate Knowledge of Stock on Hand—Fitzpatrick & O'Connell Keep Book That Gives Them Daily, Monthly and Yearly Record of Sales in Clothing —Know When to Buy More and When to Put Extra Effort in Selling.

SUCCESSFUL buying depends upon a knowledge of the needs of the community to which the merchant appeals, the volume of business done during the previous year taken as a basis on which to estimate the purchasing power for the forthcoming season, and the stock on hand at the time of ordering. By having an intimate knowledge of the community to which he appeals, the merchant is able to judge how new goods will take and to what extent he may book them; also what proportion of his trade is conservative and for which he may carry a safe margin of staple lines. If he has an intimate knowledge of the volume of last year's business along with a clear perspective of conditions that will largely govern trade during the seasons for which he is purchasing, he is in possession of a very careful guide to safe and profitable buying. The Spring season of 1919 was particularly difficult in this respect, because a new element had crept into the trade that was unlooked for when a large measure of the purchasing for that Spring had been done. That new element was the returned soldier, who started to come home in thousands after the unexpected signing of the armistice. The Fall season was a little better, though still extremely difficult from the manufacturer's point of view, because of re-adjustments necessary and unforeseen developments in the labor situation.

Must Know Stock Quantities

But one of the first essentials to wise buying is a knowledge of the stock on hand. As it is generally conceded that the present year will be one of uncertain and delayed deliveries, it is, perhaps, doubly necessary that a careful watch be kept of the quantities of stock on hand from day to day and week to week. It has been ascertained that a number of retailers bought too heavily in overcoats for the past Fall and a number of them sacrificed them in January sales. This should be avoided in purchasing for Fall, 1920.

In guarding themselves against too heavy buying, Fitzpatrick and O'Connell of Toronto keep a stock book, which is a daily indicator of how they stand with regard to stocks on hand. This book is of particular value to them in the purchasing of lines regularly carried, as against the fancy lines which are more or less variable from one season to the next. This stock book keeps them minutely informed of:

1. Quantities purchased.
2. From whom purchased.
3. Sizes sold from day to day.
4. Cost and selling price.
5. Model and style.

The Daily Record

The keeping of such a record in the stock book is very simple, and yet very complete. It is of daily, monthly and yearly value. As a daily record, it enables them to keep a careful watch on how the various sizes in the different models and styles are moving. Naturally, some sizes will move more rapidly than others, and, therefore, require a more careful daily attention. If certain sizes and models are moving more quickly than usual—and they have the sales of the corresponding month of the previous year to guide them—they can book orders for quantities required.

The Monthly Record

The monthly record is also watched and used as a guide for repeats. If Fitzpatrick and O'Connell see that the sales of a month have been $1,000 or $2,000 heavier than the corresponding month of the previous year, it is an indication to them that they can well afford to go heavier on repeats. They can examine their stock book to see what sizes and models have been moving the best and can thus be guided on what lines are best to book repeats on. If, on the other hand, the monthly record shows that sales have been below expectations they can make a careful analysis of their stock book, discover what particular lines, if any, are moving slowly and govern themselves accordingly, both as to what is wise to do about repeat or new orders, or how to promote bigger sales during the coming month.

The Yearly Record

The yearly record, of course, is a guide book for each season's buying. Analyzing this and taking a careful survey of the possibilities of the seasons that lie ahead, they can arrive at an approximation of what is best to buy in quantities. Mr. Fitzpatrick stated to MEN'S WEAR REVIEW that, so far as the present year was concerned, he was buying more heavily than last year, because last year, with its phenomenal trade amongst the soldiers, had depleted their stocks and they were bringing them up to normal. He was, moreover, looking for as big a business as last year.

Buying Fancy Lines

In buying fancy lines, a somewhat different policy is adopted. Fitzpatrick and O'Connell figure out that fancy lines move in quantities according to the prices. There are, for instance, so many fancy suits sold at $40, so many at $45, so many at $50, and so on. Their stock book will show them from month to month and from year to year how many of such lines and styles have moved. They are governed accordingly. During the last two years it has been particularly hard on account of the rising prices, and it has been necessary to feel out the public to see what prices they were disposed to pay for fancy lines. There has been little hesitancy on the part of the public, however, to baulk at high prices; the popular lines seem to be the lines that are the highest-priced.

DANCING CREATES DEARTH IN EVENING ACCESSORIES

Tripping the light fantastic is an amusement which has eaten its way into the stocks of many of the retailers in Toronto who handle evening clothes. The statement was made to MEN'S WEAR REVIEW by a haberdasher who handles large quantities of shirts and collars for evening clothes that sales in these goods since last Fall up to the middle of January were equal to the sales for the whole of the last five years. He stated, further, that, at that time, it was next to impossible to get a shirt or collar of the average size on Yonge Street; in fact, that the stocks were entirely gone.

The social season, not only in Toronto, but in every other city and town, has been the biggest since the outbreak of the war in 1914. Many of the larger cities are enjoying a veritable saturnalia of dancing, and, as predicted in MEN'S WEAR REVIEW a couple of months ago, it has been a tremendous season for evening clothes. Not only the returned man but the change in style of evening dress has created a big market, and many a merchant has reaped a big harvest in these lines.

Clothiers of Canada Appeal Against Order of the Board of Commerce

Ask for a Flat Margin of 33 1-3 Per Cent.—State Reasons Why Order in Force in Toronto Should Not be a Dominion Order—Toronto Men Concur in Statement—Judgment Reserved—Judge Robson Favors Lowering Tariff.

IN a statement submitted to the Board of Commerce at Ottawa on January 15th, the clothiers of Canada registered their objection to the application of the clothing order, which became effective in Toronto alone on December 15th of last year. Instead of that order, they asked for a flat margin of profit of 33 1-3 per cent., with exceptions on extreme styles. They further asked for special consideration in the case of a merchant purchasing job lots of clothing; also that the price of goods on hand and those of a similar line subsequently received be averaged in selling price.

The statement, as given below, was submitted by W. E. Humphries, of Winnipeg, a clothing merchant of that city. Representative clothing men from all the provinces attended the Ottawa meeting. On the evening of January 14th, they held a conference, at which the order was fully discussed, and preparations made to present their case the following day. The statement was agreed to by all present, Toronto men included, who had already been affected by the original order of the Commerce Board and knew how it was working out. Following is the statement:

To the Chief Commissioner and Members of the Board of Commerce.

Sirs:—

Your Board undoubtedly is aware that the Retail Merchants believe that the whole policy of fixing prices or profits for retail merchants is wrong. Yet, as you have invited the retail clothiers of Canada to present their objections to the proposed order respecting ready-to-wear and partly-made suits and overcoats, and the reasons for their objections, I desire, on behalf of the retail clothiers of Canada, to submit the following resolution setting out the changes desired in the proposed order. This resolution was passed unanimously at a meeting of the Dominion Board of the Retail Merchants' Association of Canada, held in Ottawa yesterday, at which credited representatives duly appointed from every province in Canada were present.

Resolved, that the Association shall be instructed to take up with the Board of Commerce the order respecting Ready-to-wear and partly-made suits and overcoats, and endeavor to secure the following amendments, viz.:

1. By striking out the two paragraphs beginning "when the cost of the commodity to the vendor" and ending "is over $30.00," and substituting therefore the following:

"The vendor may mark, offer or sell at a gross profit or margin not greater than 33 1-3 per cent. of the sale price marked or demanded, provided, however, that in the case of suits or overcoats of an extreme style, such as fancy suits, waist line, dress, frock, morning suits and such like models shall be excluded from the order."

2. By adding in the paragraph defining cost price after the words "actually paid" the following words: "And an allowance of $2.00 per suit or overcoat to cover the average cost of altering, finishing, or making the garment ready for the purchaser."

3. By adding the following: "Where a merchant purchases goods in job lots, or at a price less than the regular price, he shall be allowed to mark, offer and sell the same at prices not in excess of those at which he would have been allowed to mark, offer and sell the same had he purchased them in the regular way and at regular prices."

4. Goods on hand shall be marked at prices not in excess of goods of like style and quality received into stock after the order comes into effect, and that on goods of like quality received into stock at different times the price may be averaged.

Question of Mark-Down

Before I take up in detail the several changes set out in the resolution, I would like to say that one of the most important points which every retail merchant must consider is the question of mark-down, which is just as important as the question of mark-up. Now, in any business wherein style, size and color enter, you must have mark-downs to clear out odd lines, odd sizes, goods that have gone or are going out of style. It has been the experience of clothiers with many years of real practical experience, that this rate of mark-down amounts to from 6 per cent. to 8 per cent. on marked prices at the end of the year's selling. In other words, mark-downs are the difference between the mark-up and what the merchant receives at the end of the year.

Why 26 Per Cent. Unsatisfactory

The reason why the 26 per cent. on the lower lines is unsatisfactory is for the good reason that the average cost of doing business is above this, to say nothing of allowing anything for net profits or mark-downs. Now, gentlemen, we believe it is not the intention of this Board to ask that the clothiers of Canada shall sell for less than cost, or that they shall not receive a net profit as a reward for services rendered, for, believe me, that every time you have in stock what the customer wants when he wants it, you are rendering a real service, and, as such, are entitled to a just profit.

33 1-3 Per Cent. a Legitimate Margin

We agree that 33 1-3 per cent. is a fair and legitimate margin at the end of the year; but for the merchant to receive this figure there must be some higher margins to take care of the mark-downs, and this can best be done by exempting from the order fancy and extreme styles.

With regard to Clause 2, our own store keeps for this purpose a staff of five tailors and one tailoress. We pay the men from $30.00 to $38.00 a week and the tailoress $23.00, and the average cost is slightly over $2.00. I have discussed the matter with clothiers from all over Canada, and also from Chicago, and their average is $2.00, or slightly over.

To allow Clause 3 will not, under any circumstances, injure the public, as the merchant who buys a job lot cannot charge more than the merchant who has bought in the regular way. As a matter of fact, he invariably shares the saving with his customers, taking his reward from increased patronage. Job lots consist of garments of different qualities and different values, bought, however, at one price. The merchant must sell them at different prices; a considerable portion he will mark at less than the fixed margin, some at less than cost, and to balance this he will have to mark the higher class at more than the fixed margin.

Should Profit by Good Buying

With regard to Clause 4, the main reason why a merchant purchases goods in advance is to make sure that he will have the goods for his customer when the season arrives. To do this, he must place orders and take delivery, in many cases, from six to nine months in advance, must carry them in stock, must have more store space, and consequently pay more rent, must have extra help to take care of them, will have more shop-worn goods, and must entitled to charge as much as the one

Continued on page 43

Manufacturers Look for Better Year; Hope to Avoid Further Labor Trouble

Clothing Manufacturers Had Many Difficulties With Which to Contend During the Year 1919—Labor Troubles at Home and Abroad Upset Their Calculations—Exchange Difficulty—Outlook Better for 1920.

THAT which concerns the manufacturer of men's and boys' clothing is of first importance to the retailer. Costs that are thrown upon the manufacturer either on account of an increase in the price of the raw material which has to be paid by the mills, or because of extra labor wages due to fresh demands of the garment workers, are ultimately shared by the man who faces the public with the story that prices have advanced, and, therefore, the consumer will have to pay considerably more for his business suit, his dress suit, or his overalls. The retailer to-day watches with almost as vital an interest conditions amongst the wool growers of Australia as he does evidences of discontent amongst garment makers in Canada; he knows that the price of the suit which he is to sell is affected thereby. Industry is very complex; there are conditions not immediately associated with the clothing industry which, nevertheless, affect prices. But the retailer is more particularly interested in the outlook from the manufacturer's point of view for the coming year, as he was vitally affected by disturbances which retarded output during the year 1919.

A Review of 1919

The outstanding difficulties faced by the manufacturers of clothing last year were due to unrest amongst laborers. These difficulties went further back than the strike of the garment workers in Toronto; they crossed the Atlantic where mills failed to reach their limit of production because of higher wages demanded, fewer hours of service given, and depreciation in service itself. The law of supply and demand is as operative in the industrial world as it is in the mercantile world. Various causes, which need not be reviewed, depleted the labor market so that there were only one or two men for three jobs. That condition of affairs was not unfamiliar to the retailers themselves, for they have been working with smaller staffs during the war. Finally, the restlessness amongst the garment workers reached its culmination in a strike, which was only settled after a considerable loss had been sustained by both parties concerned.

One Heavy Loss

A particularly heavy loss sustained by the manufacturers was due to the fact that orders accepted for Fall delivery were based on labor costs paid during the Spring season. In the meantime the strike had come, and had been settled at the behest of expediency, with the result that manufacturers had to pay the advanced labor costs on goods they had sold on a basis of former labor costs.

An Association Formed

The outcome of the labor unrest has been, as readers of MEN'S WEAR REVIEW know, the formation of the Associated Clothing Manufacturers. Some twenty firms of Toronto have joined this organization. Montreal has a similar organization; but in the other Canadian centres where the bulk of the manufacturing of men's clothing is done, namely, Hamilton, Sherbrooke, and London, no such organization has been formed. The firms which have joined believe that it will have a strong tendency to eliminate misunderstandings and sober the market, though they recognize elements of potential disturbance still existing. Firms which have not joined and with whom MEN'S WEAR REVIEW has talked, are satisfied to remain out of this arrangement for the present and make their own peace with their employees, and they seem quite contented with the results that are following their internal agreements. Whether or not this association spreads, there is no denying the fact that there still exists the possibility of further labor misunderstandings during 1920, but MEN'S WEAR REVIEW is in a position to state that an effort is being made to prevent a repetition of last year's difficulties.

How it Saves Money

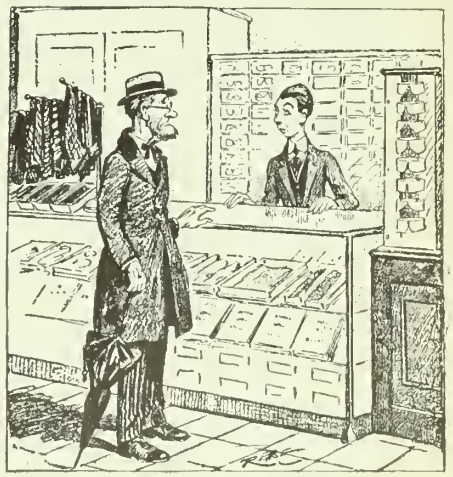
One of the men who is intimately connected with this association explained to MEN'S WEAR REVIEW how he believed it had saved thousands of dollars to the retailers in Canada. As an instance he stated that pocket makers were now very scarce and that in Toronto alone where this association controlled between 3,000 and 4,000 garment makers, there was a shortage of between 30 and 40. Had it not been for the association, he said, there would have been a bidding between manufacturers for the services of pocket makers, with the result that they would have been paid a considerably higher wage than they were getting now. The same might be said of the sleeve hangers and others, with the exception of cutters, who assist with the making of a suit of clothes. Had this additional wage had to be paid the cost to the retailer would have been so much higher.

The Exchange Situation

The exchange situation as between Canada and the United States has been another factor with which the manufacturer has had to contend. The retailer has not been free of this difficulty, either. Following the armistice many United States manufacturers of woollens deluged the Canadian markets with cut rates, obtaining large orders. The Canadian manufacturers were not so subject to panic and they bought freely. It was not long, however, before the United States mills had discovered their mistake, and their prices stiffened, with the result that many of the orders placed by Canadian houses were not delivered. This did not improve the reputation of the United States manufacturers, and the outcome has been a keener desire to purchase "Made-in-Canada" goods.

The Outlook for 1920

From the manufacturer's point of view the outlook for 1920 is better, but still beset with difficulties. They will have to contend with short and uncertain deliveries, just as the retailer will. MEN'S WEAR REVIEW knows of one case where a large house placed an order for nine months' delivery, only to be informed five days later that the order could not be executed at all. There are many other confirmations that English mills have all the orders they can handle for 1920 and the greater part of 1921. They are still faced with possible labor troubles, though, happily, it is not believed that these will be so acute as last year. At the same time labor costs may have to be again increased during 1920. On the whole, however, they look for more settled conditions than last year and quite as good, if not better business.



"You say, young man, that socks, shirts, underwear, handkerchiefs, and everythin' made of cotton hez riz? Whad d'ya s'pose is makin' cotton so scarce?"

"Epidemic of earache among the elephants at the circus!"

—Rehse in "Louisville Times."

Should Small Man Be Crowded Out in the Interests of the Public?

Representative Clothiers' Meeting at Ottawa Asks That Order of Commerce Board be Amended to Meet Dominion Needs—Restrictive Order Will Alter Merchandising—Will Make Bigger Turnover Necessary.

As the clothing investigation proceeds before the Dominion Board of Commerce, two points emerge more clearly day by day. These points have been brought out more or less clearly through recent sittings before that Board. These points are: First, that any order will necessarily cause a readjustment of each merchant's merchandising plan; second, that the small man will be hard hit if the present order is made applicable all over the Dominion. With some inconvenience and loss, the first point can be met by the big man. The big man handles clothes of all descriptions, staple and fancy, high and low priced; and he can so merchandise his stock that the loss or the reduced profit obtained in selling suits that cost $25 and under can be partially made up in the more expensive lines. Beginning with the fiscal year, each merchant has as an objective a gross profit on the year's turnover. Ahead of him he sees a certain number of lines left on his hands which will have to be sacrificed and other eventualities have to be taken into consideration. Before the order of the Board of Commerce became effective, he was able to merchandise his stock with perfect freedom. Now, he cannot do that his freedom is restricted.

Must Have Bigger Turnover

Under a system of unrestricted merchandising, the retailer was able to mark clothing in such a way that fancy lines and other high-priced lines took care of the lower-priced lines. Moreover, there were job lots, bought at a good price and sold to the public at bargain prices, on which the retailer helped materially to realize the gross profit he set out to make at the beginning of his fiscal year. As the order of the Board now stands, or, if what retailers have said before the Board in both Ottawa and Toronto, in public and private, is true, no matter what order they may issue that will restrict freedom in merchandising, there will have to be a bigger turnover by clothing merchants if they are to be given what they state is a legitimate profit at the end of the year's business.

How Can Bigger Turnover Be Got?

And here is where the second point man will be hard hit if the order is made applicable all over the Dominion, or if any restrictive order is passed of a radical nature. The case was well summed up in the hearing before the Board in Toronto, when Toronto men asked that the discrimination against them be lifted. Frank Stollery was being examined by Major Duncan, and he stated quite frankly to Major Duncan what the bigger clothiers figure on if the order stands. It simply means that the smaller man will be crowded out. In time, things will get more normal, and competition will be a greater factor in business than it is to-day. It will be the old law of the survival of the fittest. Mr. Murdock, when Mr. Stollery was under examination, interjected a few remarks which were significant. He referred to the time when machinery began to take the place of hand labor, and one machine operated by one man was able to do the work of ten men. Might not the time come when, in the interests of the public, so that cheaper clothing could be had, the smaller man should get out of business? That will, in all probability, be the result. But the ultimate loss to the business interests of the country might not be a sufficient compensation, even to the public. There will be only one way to get the bigger turnover, or perhaps there may be two. The first and the more probable one will be that the bigger man will undersell the smaller one, and he will be forced out on the street. The second one will be that immigation be forthcoming to such an extent that the volume of business over the whole of Canada be enormously increased. The big business of the last two years, due to the return of soldiers, is over, and we are getting back to normal times. Only such another big influx of new customers would, temporarily, save the small man.

The Ottawa Hearings

The two Ottawa hearings, one from the Ottawa clothiers alone and the other from representative clothiers from all over the Dominion, brought out these very points. Ottawa clothiers point out that the greater proportion of their business is in suits costing under $25. If the present order becomes effective there, it will mean that a bigger turnover will have to be made by some merchants to make up the gross profit at the end of the year to which he is legitimately entitled. Representative clothiers from the whole of the Dominion asked that a Dominion-wide order be issued which will affect all merchants alike. They asked that this order limiting gross profit to 33 1-3 per cent. of the sale price should not apply to suits or overcoats of extreme styles, "such as fancy suits, waist line, dress frock, morning suits, and such like models." The resolution which they presented to the Board further asked that, in the paragraph defining cost price, the following words be added: "And an allowance of $2 per suit or overcoat to cover the cost of altering, finishing or making the garment ready for the purchaser." The further provision was suggested, that where a merchant purchases goods in job lots, or at a price less than the regular price, he shall be allowed to mark, offer and sell the same at prices not in excess of those at which he would have been allowed to sell the same had he purchased them in the regular way and at regular prices.

About Same as Pre-War Days

In the hearing at Toronto, Mr. Fitzpatrick, of Fitzpatrick & O'Connell, when under examination by Major Duncan, stated that this order would put the merchant substantially where he was during pre-war days. In giving expression to this opinion, he felt that he was expressing the opinion of the clothiers over the whole of the Dominion who had asked the Board to make such an amended order in Ottawa the day before. It was felt by representative clothiers that such an order would be as fair as could be given. Mr. Fitzpatrick stated emphatically that the investigations of the Board had not proven that any retailers were getting more than a legitimate profit in their business, nor had they been getting more than a legitimate profit for years. While there had been big business during the years 1918 and 1919, there had not been unjust profits.

Law of Competition

When under examination, Mr. Stollery expressed the view of merchants generally when he said that the law of competition in business would take care of the matter which the Board was investigating. During the busy years of 1918-19, his inference was, the law of competition between merchants was largely withdrawn because of the universal demand for clothing created by the home-coming of soldiers. Now, when business was getting somewhat more normal, in so far as competition between merchants was concerned, there was no need for such an order.

Ottawa Clothiers Can't Do Business on Board of Commerce Profit Margin

Lengthy Hearing at Ottawa in Which Counsel for Clothiers Claims Business Cannot be Done in Ottawa on Same Margin of Profit as in Toronto—Majority of Suits Sold at Capital are Those Costing Less Than $25—Board Hesitates to Award Flat Profit of 31 Per Cent.

REASONS why Ottawa clothiers are unable to do business on the same margin of profit as Toronto clothiers were set out in a lengthy hearing before the Board of Commerce, in Ottawa, early in January. In short, the claim was made by the Ottawa merchants that the order of the Commerce Board hit them harder than it did Toronto men because the bulk of their trade was in suits costing under $25. To allow a profit of only 26 per cent. when their overhead expenses ranged from 25 to 28 per cent. was not enough. They suggested that the Board issue an order permitting a flat rate of 31 per cent. on the sale price of all clothing. Such an order, they said, would be satisfactory, although it would not then allow them the same margin of profit as was enjoyed by the majority of the Toronto merchants.

In stating the case for the Board of Commerce, Major Duncan pointed out that five of the business houses in Ottawa, in replying to the questionnaire of the Board, had stated that they were doing business on a cost of 20 per cent. or under on their sales. It was subsequently pointed out by Mr. Beament that this applied only to a relatively few cases in Ottawa, and that the majority of cases showed higher overhead than these five. The order of the Board, Major Duncan added, permitted a profit of 26 per cent. on the sale price of suits costing less than $25 and 33 1/3 per cent. on the more expensive lines. This allowed a margin of six per cent. in the lowest case and 13 1/3 per cent. in the highest.

One Argument for Ottawa

Major Duncan held that there was only one argument why the order should not be made applicable to Ottawa. "In Toronto," he said, "we did not find any one store on an expensive location doing the most of its business in suits costing $25 and less. That is the case is Ottawa, and the estimate of overhead of 20 to 21 per cent. leaves that merchant a small enough margin." The major admitted the force of the argument of the Ottawa merchants that a flat margin of 31 per cent. be fixed on all clothing, but did not know that the Board would be justified in issuing such an order.

Toronto Different From Ottawa

The case for the Ottawa clothiers was presented by T. A. Beament, K.C. While what the Toronto merchants had accepted was a measure of evidence as to what they regarded as fair profits, yet conditions in Toronto and Ottawa differed so materially that the order would be unfair as applied to Ottawa. In Ottawa, there were large stores to serve a comparatively small population in comparison to the Toronto field.

Defines Toronto System

Mr. Beament claimed that the order of the Board was merely the codifying of the system already in operation in Toronto. The cheaper grade of merchants in Toronto had been in the habit of incorporating in their mark-up the same amount of margin the Board allowed them and the Board's order merely had the effect of continuing that practice. If the Board had permitted a general margin of 50 per cent. on first cost, it would have given the small merchants in Toronto a larger margin than they had formerly. In Ottawa it had been the custom of small and higher grade clothiers to add 50 per cent. to cost in arriving at their sales price, and while it would be unfair for the Board to make an order giving the small Toronto merchant more margin than he had formerly enjoyed, it would be equally unfair to reduce the margin which Ottawa dealers had found it necessary to get in order to do business. The custom of Ottawa merchants in fixing a sales margin of 33 1/3 per cent. to care for overhead and provide a profit had not been deemed unfair in pre-war days, otherwise the keen competition of business would have changed it.

Biggest Turnover; Nearer Supplies

Ottawa merchants, claimed Mr. Beament, should not have to compete against the precedent set by the order as it affected Toronto. Toronto was a larger field which provided a larger volume of business and, consequently, a larger turnover. Moreover, Toronto was nearer the centre of supplies, with the result that it was not necessary for him to carry such large supplies because he could get them more quickly. The order of the Board retained to the smaller merchant in Toronto the profit that he had been getting, but the Ottawa merchant could not do busines on a smaller margin of profit than he had been getting.

"Major Duncan will probably argue," said Mr. Beament, "that seme merchants in Ottawa are doing business on an overhead as low as the Toronto merchants. That may be true, but it does not answer the case. The real question which the Board should consider is that when the merchant balances his books at the end of his fiscal year, has he made on the year's operations more than a fair profit?

Not Getting Unfair Profits

"I went carefully into the books of the merchants and I want to say they do not show an unfair profit. It is not the profit I would want to get in my profession. I used to think that I went into the wrong game when I decided to engage in the practice of law, but I am not so convinced of it now. One merchant on Sparks Street, after charging an ordinary salary for himself, as he is a working man and works with his clerks, returned in his questionnaire the following figures as to his profits: 1915-16, $1,790; 1916-17, $4,686; 1917-18, $6,-862; 1918-19, $3,584. And out of this he has to get a return on the capital he has invested, and hazard the chance of business losses, for I believe that in the years to come there will be considerable losses to be made up in business."

Advises Special Consideration

Mr. Beament advised that special consideration be given the cases of clothiers who bought job lots of clothing. They should be permitted to submit to the Board inventories of the prices of such job lots with statutory declarations that the figures were correct and should then be permitted to add their margin on the regular wholesale prices of such goods. Attention should also be given the man who sells clothing on the installment plan. He should be permitted to add 20 per cent. to the cash price of articles so sold as had been the custom in the past. The slip given the installment customer should show the installment and the cash price, and if the article were paid for within sixty days, the customer should be given the advantage of the cash price. The 20 per cent. margin was necessary as a protection and to meet additional expenses in doing business that way.

Some Cost Estimates

In stating the case for the Board of Commerce, Major Duncan, after complimenting the Ottawa clothiers on the spirit of fairnes they had shown as instanced by their willingness to accept a flat rate of 45 per cent. on the cost price of goods as compared with the 50 per cent. they had formerly added, agreed with Mr. Beament that, in some respects, the order as applied to Toronto was a standardization of the present practice as to margins. Merchants on King and Yonge Streets selling suits

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Get Together

Looking back over the steps that have been taken leading up to the present crisis which the clothiers of Canada are facing with regard to the activities of the Board of Commerce, it is convincingly evident that a lack of co-operation has resulted in misunderstandings and disorganized effort on their part. The clothiers themselves realize this now and are most anxious that such an organization be perfected—as has been perfected in the United States—as will make it a power to be reckoned with in determining the laws of merchandising that shall henceforth govern them.

At present, Toronto is the only place in Canada that has come under the ruling of the Board of Commerce. And from the very first there has been a lack of co-operation here which every clothier is now willing to admit. While only a comparatively few of the Toronto clothiers received the first questionnaire, no negotiations should have been entered into with the Board of Commerce that did not have the full knowledge and consent and authority of the clothing section of the Retail Merchants' Association. Perhaps the clothing men did not know what was coming or they would have made it their business to be at the first meeting called when this questionnaire was discussed.

It shows that there was a lack of co-operation, a lack of interest in organization that worked to the great disadvantage of the clothing men in Toronto.

For instance, the order of the Board, as imposed upon the Toronto men, gives evidence of no consideration being given to the credit man, who estimates that his cost of doing business on account of extra bookkeeping, interest on accounts, etc., is twenty per cent. higher than the ordinary cash-basis business. This point has been strongly brought out in Ottawa, and there is reason to believe it was favorably considered by the Board. But it shows distinctly that there was a lack of co-operation between the Toronto men in not having the case of the credit man more strongly presented. The blame is on no one in particular; it is just a general lack of co-operation.

So much for the Toronto man alone. Lack of co-operation has shown itself in a wider field than Toronto. Many clothiers have expressed indignation at the Toronto men because they are reported to have said that they were favorable to the order. In the first place, that is not the case; Toronto men are not satisfied with the order and they placed themselves on record as repudiating this statement. In the second place, had there been the proper Dominion co-operation, the step that was taken at Ottawa in the middle of January, namely, to present to the authorities the opinion of all the retail clothiers of Canada on this vexed question, would have been taken at the very outset. Sooner or later, it was perfectly evident, an order would be passed affecting the whole of Canada, and the problems of the clothier in Vancouver and Halifax are substantially the same as the problems being faced in Toronto. Therefore, action from the very first should have been a Dominion action, not a Toronto action.

If the proper spirit is abroad amongst the clothiers—and we believe it is—clothiers outside of Toronto are at one with the Toronto men in expressing their disapproval of the discrimination that has been exercised in the case of Toronto clothiers for two months. Had there been the proper co-operation from the very first, had this case been presented to the Board from the first by a body of men speaking the minds of the Dominion clothiers, it is hardly conceivable that this discrimination would have occurred.

It is not yet too late to build up an organization that can move in solid phalanx against any unwarranted encroachments on the freedom of merchandising no matter from what quarter it may come, or that can, at all times, promote the interests of the clothing men of Canada. Such an organization has been built up in the United States and can be built up here. There never was a time when greater co-operation should exist between the clothing men of this country. Matters of great moment to the trade will come up for discussion at the forthcoming convention of the provincial section of the retail clothiers. Every merchant should make it a point to be there to look, not only after his own interests, but after the interests of all the clothiers. Only by getting together can the interests of all be conserved or promoted.

NEITHER VIOLATING OR RESTRAINING

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quently, merchants found it necessary because some of the goods were not up to sample to mark a portion of the shipment, say, at $20 and the other at $30, though they all cost the same. The average represented a fair profit and the selling price to the customer was according to the quality of the goods. Another defect in the order was that provision was not made for the re-ordering of lines that had been sold out. If one line was sold out and re-ordered it was usually done so at an advance in price; yet the order as it stood made it imperative that the same lines be marked at different prices.

"The only way the government can do anything to assist the consumer," said Mr. Johnson, "is to assist with production from the wool up. I have been in business for over thirty years and the retailers to-day are as honest as they have ever been. They are worrying their heads off to-day to get goods for their customers."

Must Issue Some Order

Mr. Johnson went on to tell that, after hearing all this Major Duncan said that the Board would have to issue some order as the people were restive and demanding some action. The speaker further objected to the fact that so few of the clothiers had received these questionnaires. Referring to one of the questionnaires, he asked for a showing of hands of those who had received it. There were twenty-five men in the room and only eight of these stated they had received the questionnaire. Continuing, Mr. Johnson said he objected to the principle of making ten per cent. of the clothiers furnish all this information while the other 90 per cent. were left out.

"I think we should refuse to give any more information unless we are all placed in the same position. We are not violating any law of trade or doing anything that is in restraint of trade, and the Board have no right to demand this of us so long as we are not interfering with any one. I don't think there is any sane reason for interfering with the retailer in this way. We should give the Board of Commerce to understand that this is our private business and what is our private business is nobody else's," said Mr. Johnson.

Credit Man Speaks

Speaking for the credit men, Mr. Glass said he did not know exactly where they stood in the matter. Nothing had been said about them in the order. At Ottawa, he understood they were adding twenty per cent. to the margins fixed by the Board, and that if the goods bought were paid for within thirty or sixty days, this was returned to them. He agreed that there never was a time when co-operation was more necessary than the present time, and that the only way that the orders of the Board could be staved off was by co-operation.

The banquet was brought to a conclusion by singing the National Anthem.

Novelties in the World of Fashion

Revolutionary changes in men's evening wear are being attempted in London as this picture shows. The evening dress cape is lined with royal blue silk; the waistcoat is of silk, black and white striped with white ruffles. A soft collar is worn.

Here is a further attempt to revolutionize men's fashions in Old London, A peacock cockade is used to give a finishing touch to this soft velours hat.

GERMANS, EVEN

London.—The silk hat industry has revived considerably during the past few weeks and the trade is receiving more orders than can be comfortably executed. Demands here have been supplemented by orders from Holland and Sweden, but the final destination of hats ordered for these two places, says the "Mail," is believed to be Germany.

New tweed hats, "Dixie" shape, made especially for tall men. Specially high crown. Shown by the Boston Hat Company, Montreal.

"SQUARE CLOTHES SHOP" OPENS

A new store called the "Square Clothes Shop," carrying lines of ready-made clothing and haberdashery, opened at 61 Queen Street West, Toronto, on Saturday, Jan. 24th. The proprietors of this new store are J. J. and M. G. Greenberg. While the store is not a large one, every available inch of space is made use of in an attractive manner.

There are four silent salesmen, with marble base, as well as built-in show cases at the rear of the windows and at the rear of the store. Along the right, clothing is kept on long racks and mirrors in plenty are used for a convenient display. The left of the store is stocked with all lines of haberdashery, among them being some very fancy and high-priced silk shirts.

The windows are arranged and dressed attractively. Fixtures are so placed that the windows can be dressed to the top with considerable advantage, both from the standpoint of the artistic and as a display medium of all kinds of men's wear.

The opening day was marked by a bid for children and parents. Penny banks, with the name and address of the new store, were given away.

Albert Plunkett, one of the star performers in "Dumbbells," is a former employee of McDonald & Woodgate, of Fort William. He worked for this firm before going overseas.

Problem of Buying During 1920

Retailers Believe Business Will be Equal to 1919—Are Booking Heavier Than Last Year Believing That Deliveries Will be About Two-thirds of Ordering—Basing Orders on Biggest Year's Business.

WHAT is a safe buying policy for 1920? There are many retailers from the Atlantic to the Pacific asking themselves this same question. The experiences of the year just closed were difficult enough. Price fluctuations were frequent and all in one direction. Demands made upon the retailer were cyclonic; the sudden rush of the returned man and their re-establishment into civilian life made it extremely difficult for the merchant to stock those goods which were saleable. He has weathered the storm, however, and feels that the year upon which he has entered cannot be productive of greater difficulties than those with which he has had to contend during the last twelve months.

Back Into Former Channels

Trade during 1920 will begin to seek its former channels in many respects. The demand for goods will be steady rather than cyclonic and there are no indications that there will be the slightest slump in trade. Representatives of foreign and domestic houses, with whom MEN'S WEAR REVIEW has talked, all say that buying is even heavier than a year ago, and this opinion is confirmed by buyers in retail houses with whom we have talked. It was with a view to helping the retailers to a safe buying policy fer 1920, and particularly for the Fall lines. that MEN'S WEAR REVIEW interviewed many of the buyers in both the large and the small houses, hoping to get from them some idea of what would be safe to do when representatives of various houses came to them with their Fall samples. Doubtless, you will be told to buy heavily on account of the scarcity of goods and the consequent uncertainty of delivery. It, perhaps, depends on the line of goods being bought whether this is the safer policy or not to follow. We have found that houses handling exclusive lines are buying everything they can get, believing that people who want exclusive things—and there seem to be an increasing number of such people—are willing to pay anything for them.

"Buying Everything in Sight"

"We are buying everything in sight" said the buyer of a firm that handles 95 per cent. import stuff. This firm handles a big line of overcoats and other men's furnishings, but no ready-mades in suitings. The buyer affirmed that men who wanted exclusive styles were willing to pay for them without asking any questions. Consequently, in fancy lines they were buying heavier stocks than last year, believing that the demand would be greater because the public seemed to be disposed to pay fancy prices for everything. This buyer recognized that deliveries would be an uncertain factor in the year's business, and he took this into account in placing heavier orders for Fall—for he had already ordered a good deal of Fall stuff. Styles didn't worry him one bit, either, for he said the thing he had in stock was, to this firm, the thing in style.

Figuring on Two-Thirds Delivery

The buyer in another house that handles everything in men's furnishings, and who probably expressed the view that might wisely govern the majority of retailers, said that he was buying the same number of lines as last year, and buying a little heavier, figuring out that his deliveries would reach about two-thirds of his orders. He did not believe all that travellers told him about ordering heavy because they might not get the goods; he said that if he believed all that travellers had told him in the last five years he would be crazy by this time. At the same time, he fully recognized that deliveries would be below ordering. He thoroughly believed that the year's business would be fully as good as last year and was banking on it. This policy was governing him in all lines of clothing and haberdashery. Prices did not enter into a consideration of this policy at all because he was convinced that prices would not come dewn, at least during 1920, and that the public, as yet, showed little disposition to baulk at present prices. Speaking of deliveries, another retailer stated that he had lost all faith in the cry that deliveries would be uncertain, that is, in respect of them not coming at all. He believed they would be late, but that they would come sooner or later.

Booking Heavily on Imports

Still another buyer whe handles considerable quantities of hosiery and silk knit ties and other knitted goods from England, said that he was buying heavier than last year on account of the uncertainty of getting goods that were ordered and the rapidly advancing prices. Many of his lines were staple and, as he did not see any immediate decline in prices, he was taking advantage of the present market such as it was. He cited an instance where he had ordered several hundred dozen of hose at 21 shillings. By the time the order reached England they had advanced to 33 shillings, and by the time confirmation of the revised price could be made they had still further advanced to 37 shilings. He bought them, however. Other retailers who handle import lines from the Old Country were adopting much the same policy.

Buying Based on Biggest Year

We have learned of two very large firms deing a big mail-order business that instructions were given to buyers to purchase on the basis of the largest year in their history. Their buying was to be somewhat in advance of this record year; it seems quite evident from this that these firms were looking for a record year in trade in the year 1920.

Deliveries,, Not Prices Governing

On the whole, we have found that careful buyers are more concerned over deliveries than prices for the year 1920. Soaring prices they have accepted. Neither in raw material supplies nor overhead expenses either in manufacturing or selling—selling from the manufacturer down to the customer—can they see any possibility of decline during the current year. They are watching things carefully. For the year they are booking goods actually a little heavier than last year, feeling that if they do all come they will constitute a reserve of stock that will not be left on their hands, and on which there will be no loss if carried over from one season to another. The statement was made by a careful examiner of the retail trade in the United States that the merchants who first put on the brakes were the ones to be left. The present, perhaps, is not the time for putting on the brakes te any great extent; at the same time a careful record should be kept to avoid over-stecking. A number of retailers were left with an over-supply of overcoats on their hands which they have sacrificed during January. That is because the pendulum of buying had swung toe far the other way, fearing no deliveries. This experience will stand in good stead for 1920.

JOHN McBETH DEAD

On Sunday, January 6, the death occurred in Toronto of John McBeth, formerly in the tailoring business in Copper Cliff, Ontario. The late Mr. McBeth was 49 years of age and was born at Stayner, Ontario. Several years ago he went to the West, but subsequently went into the tailoring business at Copper Cliff, where he remained for many years. Just before Christmas, he came to Toronto on account of ill-health. He is survived by his widow and two daughters.

MUNITION FACTORY TAKEN OVER

Cluett, Peabody & Co. have taken over the United States Government Ordnance factory, situated at Lachine, and formerly used for the manufacture of munitions. Extensive alterations are being made to the building, so that it can be fitted out as an aid to develop a greater export trade.

OFFICIAL PROGRAM SECOND ANNUAL CONVENTION of PROVINCIAL ASSOCIATION OF RETAIL CLOTHIERS

TUESDAY, FEBRUARY 24TH.

8.30 A.M.—Registration of Delegates.
9.00 A.M.—Meeting of Board of Directors of Provincial Association.
10.00 A.M.—Convention called to order by Mr Ed. Mack, President of Provincial Retail Clothiers' Association.
10.15 A.M.—Civic and Provincial Welcome.
10.45 A.M.—President's Address, Mr. Ed. Mack.
Report of Secretary, Mr. R. F. Fitzpatrick.
Report of Treasurer, Mr. P. Bellinger.
Appointment of Committees.

AFTERNOON SESSION

2.00 P.M.—Discussion on the clothing order as it affects the retailer.
3.00 P.M.—The Bankruptcy Act, Thomas W. Learie, of W. R. Johnston & Co., Toronto
4.00 P.M.—Departmentalizing your business, R. D. Cameron, Lucknow.

WEDNESDAY MORNING

10.00 A.M.—Receiving resolutions.
11.00 A.M.—The relation of cost to mark-up in modern business.
11.30 A.M.—Merchandising—Buying Power—Turnover, etc., Thomas E. Sharpe, Director and Treasurer of W. E. Preston Co., Midland.

AFTERNOON SESSION

2.00 P.M.—Newspaper in Retailing, by an expert Advertising man.
2.45 P.M.—Business Insurance, W. A. Peace, Imperial Life Co., Toronto.
3.30 P.M.—The Science of Salesmanship.—M. C. McKerrocher of McKerrocher & Wanless, Ottawa.
4.15 P.M.—Sales demonstration, criticized by Mr. A. L. Boyd of the Sheldon School of Salesmanship.

THURSDAY MORNING

10.00 A.M.—Conditions of Woollen Market for Fall, 1920.
10.30 A.M.—Co-operation between Manufacturer and Retailer.
11.00 A.M.—Conditions of the Men's Furnishing Trade in Canada.
11.30 A.M.—Address by Dr. H. S. Sharman, Impartial Chairman of Board of Arbitration on "Government in the Clothing Industry."

AFTERNOON SESSION

2.00 P.M.—Report of resolutions and other committees.
2.30 P.M.—Question Box.
3.30 P.M.—Election of officers.

ADJOURNMENT

7.00 P.M.—Complimentary Banquet at King Edward Hotel.

TORONTO MEN APPEAL AGAINST DISCRIMINATION

Following the hearing before the Dominion Board of Commerce, at Ottawa, at which representations were made on behalf of clothiers all over the Dominion to have a flat margin of profit of 33 1/3 per cent. on all suits and overcoats, with the exception of extreme styles, the Toronto clothiers appeared before the Board in Toronto, asking that the same ruling affecting the rest of Canada be applied here, namely, that the present order be withdrawn until February 15th at least. Originally, the first order passed by the Board with regard to the profits on clothing was to have become effective all over the Dominion early in January, but it was deferred until the 15th of February following a hearing in Ottawa on the 5th of January. This delay was given by the Board on account of the month of January being stock-taking month. Toronto clothiers believed that it was not right that they alone should be discriminated against for a period of two months, from December 15th when the order came into effect until February 15th when, in all probability, it or another order will become effective all over Canada.

Toronto Men Not Satisfied

A certain impression that has gone abroad, namely, that Toronto men were satisfied with the present order requires correction and has been corrected in an official way. In appearing before the Board of Commerce at this hearing, R. F. Fitzpatrick, of Fitzpatrick & O'Connell, Toronto, and secretary of the Provincial Retail Clothiers Association, stated that Toronto clothiers were not satisfied with the order. It is understood, as a matter of fact, that they accepted it rather than another order considerably more drastic than the one that was issued. In addition to the correction made by Mr. Fitzpatrick, Ed. Mack, president of the Provincial Clothiers Association, wired Ottawa, stating that the statement that had been made at the sitting of the Board of Commerce early in January, namely, that the Toronto clothiers were satisfied with the order, was incorrect.

CLOTHIERS OF CANADA

Continued from page 36

who delays buying, and especially as the customer pays no more. As a matter of fact, the customer pays less, if prices go up, as the merchant invariably shares the advance with the customer. If prices go down, the merchant loses. With regard to averaging prices, the Board, I feel sure, will readily see that this is the most reasonable way."

Tariff Reduction Would Help

Following the reading of the statement, Mr. Humphreys pointed out to Judge Robson that customers coming from the United States were saying that retail prices were much higher there than in Canada.

Judge Robson: I would like to cross-examine the party who made that statement. It does not agree with my own experience. The manufacturer, continued Judge Robson, is taking advantage of the tariff, and making us pay too much. If you bring the tariff down a little, you will bring the manufacturers' price down, without letting the American stuff in. Mr. Humphries agreed that it would not be wise to encourage American goods.

At the time of the hearing, judgment by the Board was reserved.

Case of Discrimination

In speaking before the Board, Mr. Fitzpatrick pointed out that the problems to be faced by the Toronto men were the same problems being faced by clothiers all over the Dominion. They felt in Toronto that they were being discriminated against by having an order imposed upon them that did not affect clothiers in any other town, city or village in the whole of Canada. Moreover, Mr. Fitzpatrick stated that the Toronto clothiers were heartily in accord with the resolution that had been presented to the Board at Ottawa, asking for a flat margin of profit instead of the order as it stood at present.

Major Duncan—What was the practise before the war in marking up?

Mr. Fitzpatrick—The practise was to try and arrive at 33 1/3 per cent. gross and mark their stuff 50 per cent. on cost. Some merchants had to mark more than 50 per cent. to arrive at a gross profit of 33 1/3 per cent.

Major Duncan—To what extent does the order differ from your practice before the war?

Mr. Fitzpatrick—It takes away the privilege of the man to arrive at a greater profit on a few lines and to arrive at a net average on all lines.

At the time of going to press, no judgment had been given by the Board of Commerce.

E. R. Fisher, of "Fashion Craft," Ottawa, is on a six weeks' trip at the east coast of Florida and Havana.

The Salesman Must { Be Well Groomed / Have a Good Vocabulary / Be Well Developed

Necessity of Concentrating Upon Outstanding Advantages of Merchandise Was Emphasized by Frank E. Fehlman, of New York, in Addressing Montreal Publicity Association on "Retail Salesmanship"—Appearance and Address Two Big Essentials.

WHAT proved to be a most illuminating address on "Retail Salesmanship" was delivered in Montreal last week before the Montreal Publicity Association by Frank E. Fehlman, of New York. Mr. Fehlman has been connected with some important firms, in which he has had the direction of their sales policies. Taking as his subject "Advertising Through the Retail Salesman," the speaker proceeded to deal effectively with various phases of retail selling, and brought some exceedingly strong arguments to bear on this very important question.

Mr. Fehlman referred, at the outset, to a School of Salesmanship which he had developed while connected with the Gossard Corset Company. As a result of the training extended to salesladies, and of which they turned out between eight and nine thousand, these women were able to dispose of several pairs of corsets to customers when they came in with the avowed intention of purchasing only one pair. In many cases, they had sold three, and even four, pairs of corsets, simply by knowing their business thoroughly and the use made of corsets. The speaker pointed out that this success in selling more than the customer asked for depended very largely upon what the saleslady knew.

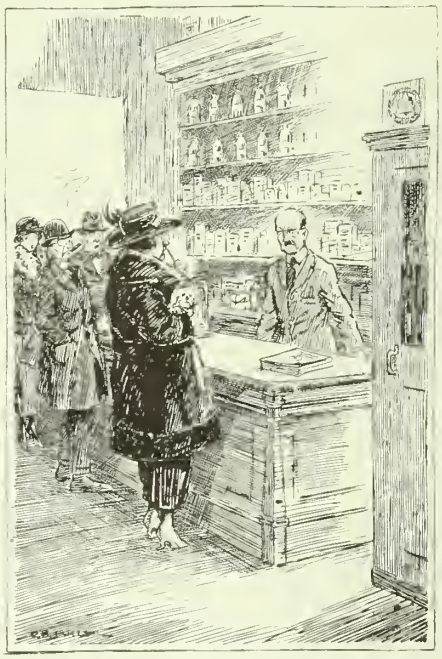
"People rise just as high as their intelligence will take them. If you teach them right, they will do wonders. The clerk or salesman is successful just to that extent to which they are educated by the sales director," he pointed out.

Made Use of Charts

Mr. Fehlman made extensive use of various charts, which were simple but right to the point. The first of these was very interesting, in that it treated of the mentality of a prospective customer. Through investigation and extensive tests, the mind of the average individual develops gradually until noon. At noon, or the usual luncheon hour, the mental faculties are reduced again, and then gradually work up until three or four o'clock in the afternoon. Finally, by 10 p.m., they are at a low ebb.

The reason people do not go shopping until ten or eleven o'clock in the morning, is because they are mentally lazy. The logical time, therefore, to treat with a customer is when the mental faculties are at their best, as above outlined. As opposed to this, a customer coming in at 3 or 4 o'clock in the afternoon is likely to be in anything but a good frame of mind for selling. Not only so, but the salesman or saleswoman, who has been in all day, has probably retrograded by the middle of the afternoon, and it is the salesman who steps out for a few minutes, takes in a good lot of fresh air, comes back refreshed, dusts his shoes, washes his face and hands, and is then ready to meet customers for the next two or three hours, who makes a success.

Ever Meet This Kind?



Drawn for Cartoons Magazine by R. B. Fuller.

The Lady (acidly, to busy pharmacist): I have been standing here for some time to be waited on. I want you to look up a number in the telephone directory!

This point was illustrated by the speaker in referring to a customer coming in to buy some tumblers. The lady wanting to buy tumblers did not care for them because they were too heavy, and found some other fault with them. The salesman, in this case, said: "I don't like them myself," and pointed out such advantages as the glasses possessed. They are made heavy, for instance, so that they will not break if they fall on the floor. The buyer has been so impressed with the salesman that she has forgotten she does not like the glasses, and goes away having bought them, and her remembrance is of the salesman rather than of the glasses.

Through investigation, it has been found out that the bulk of sales are centred in the small portion of the week, really the latter half.

Analyzing the Customer

Mr. Fehlman classified various types of customers in the following interesting manner. There are five classes, and these are:

(1) Those compared to a hand car;

(2) Those compared to the local freight trains;

(3) Those compared to the local passenger trains;

(4) Those compared to the fast express;

(5) Those compared to the Twentieth Century Limited.

Dividing the various classes of buyers into these divisions, the speaker went on to analyze them.

Of the first, or hand car type, there was a very small percentage among the average customers coming into a store. As a matter of fact, this was figured to be 1.6 per cent. of the total, and the speaker referred to them as pretty close to imbeciles. The next section, that of the freight train class, amount to 18 per cent., and these are rather stupid persons and of slow mentality. These are the people who must be told a story two or three times, explaining matters very fully and going over them. This class of customer, the speaker pointed out, was only 12 or 13 years old mentally, as a rule. The next group, that of a local passenger class, comprised 60 per cent. of customers. These are the people who receive from $1,200 to $1,400 a year, and are the backbone of any business.

"This is a group I like to talk to and advertise to," said Mr. Fehlman. "The next group is that of the express train class, and comprise 16 per cent. of the total. These people usually draw salaries of from $3,000 to $10,000 a year, and with such a class of people the salesman can talk faster and make his point much more rapidly than with any of the previous classes. These people accept the style and the buying case all the way along, and it is one of the reasons why this class is so important. The last class, that compared to the Twentieth Century Limited, comprise but 5 per cent. of the buyers, and these are the 'runners of the world.' This class is very exacting. They care not what they have to pay for an article, and are the hardest people in the world to sell, for the simple reason that they have whims of their own which few people can satisfy. Few salespeople are capable of handling this group."

(Continued on page 71)

Test Yourself With These Questions

Answer Each One of Them and Then Check Up the Results—You May be Surprised to Find That There Are Weak Points in Your Business That You Have Never Considered—Stop All Leaks and Conserve Your Profits

(All rights reserved. Wm. A. Hersey, Robt. H. Ingersoll & Bro.)

PERHAPS *there isn't a single screw loose in your business.*

The question is—are you sure there isn't? Your position toward your business should be the same as that of a doctor towards his patient. A doctor examines his patient and finds out what is wrong and then prescribes a remedy. You, on the other hand, should examine your business—every so often—from an impartial viewpoint. Try to find your weak points and when you find there is anything wrong, or that there is anything that you are not doing that you should do—then do all you can to remedy it.

The following list of questions was made up after a long and careful study of the failings of many merchants. Ask yourself each one of these questions. Check those to which you cannot answer "yes." After you have completed the list, begin immediately to remedy the points on which you are lacking. Remember, by ignoring your weak points you are not harming anyone but yourself. It is just the same as if you would go to a doctor and then ignore the remedy he prescribes.

BUYING AND SELLING

1 Do you allow your personal tastes to influence you too much in your buying? .....

You should analyze your customers' wants and not your own preferences. People in each community have certain likes and dislikes which must be taken into consideration if you wish to secure all their patronage.

* * *

2 Do you overcome sales resistance by pushing nationally advertised goods? .....

Advertised lines are easier to sell than non-advertised lines. And it is the easier selling lines which help you to turn your stock oftener.

* * *

3 Have you studied all the goods you handle to know the selling points of them? .....

To secure selling points of the lines you handle, it is a good idea to read the manufacturers' literature on them—trade newspapers—newspaper articles, etc. These are but a few of the sources of information.

* * *

4 Have you carefully planned the interior arrangement of your store, that is, the arrangement of your different departments? .....

Quite often you can get good ideas for the arrangement of your store by studying the arrangement of other stores, especially the large and successful stores.

* * *

5 Have you a good lighting system to show your goods to the best advantage? .....

* * *

6 Is your stock clean and well arranged? Does it invite inspection? .....

* * *

7 Do you ever look at your store from the viewpoint of a customer? .....

If you will look at your store as a customer does, that is, casually pass your windows—go into your store as if you did not know anything about it, it will often help you make it more attractive.

* * *

8 Have you tried changing around the arrangements of your departments, to see which is the most profitable? .....

Quite often, by changing the departments from one part of the store to another, you will find it will enable you to sell more goods. The same is true of all other departments, and also all lines.

* * *

9 Do you clerks render prompt and courteous service? .....

* * *

10 Do you keep a record of your sales by departments, so that you can tell which departments are falling behind? .....

* * *

10a Do your records show you which articles and lines are not selling as quickly as they should, and have you a system of watching your records so that the slow sellers will not be in stock too long? .....

* * *

11 Can you tell each day the cost of the goods that you sell each day, so that you will know whether or not you are making a profit on the goods that you sell? .....

* * *

12 Do you keep a record of your sales by clerks, so that you know which clerks are earning a profit and which are not?

* * *

13 Are all of your goods marked in plain figures, so as to impress upon your customers that you do business on a one-price basis? .....

* * *

14 Do you put special efforts on certain departments because that department appeals to you more than others do? .....

* * *

15 Have you a system for securing names and addresses of new prospective customers, and facts pertaining to them? And do you also keep a record for securing of information that will help you make more sales among your customers, such as keeping a record of wedding anniversaries, birthdays, etc?

* * *

16 Have you tried to enlarge your selling territory in outlying districts, either through solicitation—or advertising?

* * *

17 Do you advertise through your local paper? .....

* * *

18 When you do get up advertisements, do you get them up because it is a job that must be done, or do you make them carefully? .....

* * *

19 Do you advertise seasonable goods? .....

* * *

20 Do you make a study of the advertisements used by other merchants, that is, not only those used by other stores in your line, but of other kinds of stores as well? .....

* * *

21 Do you make a study of manufacturers' advertisements of lines that you handle to get ideas for your own advertisements? .....

* * *

22 Do you use the cut service and other advertising helps supplied by manufacturers? .....

* * *

23 Have you a mailing list? .....

* * *

24 Do you keep your mailing list up to date? .....

* * *

25 Do you use your mailing list? .....

* * *

26 Are you able to tell from your records whether your advertising does actually increase your sales for the articles or lines advertised? .....

Some advertisements, such as advertising special sales, should bring immediate results, but unless you have the right sort of records, you cannot tell just how much good your advertising does.

* * *

27 Do you set aside an appropriation at the beginning of each year for advertising for the coming year? .....

That is, do you set aside a certain amount of money for the ensuing year, based on your expectation of the volume of business you expect during that year?

* * *

28 Do your records show what percentage you spend for advertising, that is, the amount you spend for advertising compared to your gross sales, and also, the amount you spend for advertising compared with your total overhead expenses? .....

* * *

WINDOW DISPLAY

29 Do you carefully plan your window displays, or do you just use your windows as show windows, and not as sales windows? .....

* * *

30 Do you display seasonable goods? .....

* * *

31 Do you keep your windows clean? .....

* * *

32 Do you try to have your windows better looking than the windows of your competitors? .....

* * *

33 Do you use manufacturers' display material? .....

* * *

34 Do you watch for manufacturers' advertising campaigns and plan window displays to connect up with those campaigns? .....

* * *

35 Do you have price tickets on most of the goods displayed? .....

* * *

36 Can you tell from your records whether your displays actually increase the sales of articles that you display? .....

Unless you keep a record of your sales by lines and departments, you cannot tell which displays pay the best.

* * *

GENERAL MANAGEMENT

37 Have you a good system of records that enables you to manage your business on facts, or do you manage it on guesswork? .....

* * *

38 Do you know how often you turn your stock in each department? .....

* * *

39 Do you know, beyond the possibility of a doubt, that the selling prices on everything that you handle are based on the proper mark-up? .....

* * *

40 Do you know exactly what your expenses are and whether or not they could be trimmed in any way? .....

If you merely keep a record of your expenses as money paid out, you cannot tell whether they are high or low, but you should keep them on an account basis, enabling you to know just what you are spending your money for. In every well-organized business, the manager should be able to tell at a glance what his expenses were for any particular time, for any particular class of expense.

* * *

41 Do you know how much you have to sell at the beginning of each month to meet your expenses for the coming month, and to make a profit? .....

* * *

42 Do you know what your net profit and expenses are for each month? .....

43 Do you know exactly how much money you have tied up in stock by departments? .....

* * *

44 Do you know how your expenses for any given month compare with those of a month, six months previous, or a year previous? .....

* * *

45 Do you know how large an investment your fixtures and your store represent, and do you charge off 10 per cent. for depreciation each year? .....

* * *

46 Do you have considerable trouble in making out your Income Tax Report, or are your records in such shape that you can make it out in a comparatively short time? .....

* * *

47 Do you charge off the right amount each year for loss through theft, or other reasons, that is, do you base your charges on facts, instead of guesswork? .....

* * *

48 Do you know whether you have any lines that are eating up the profits you make on other lines? .....

* * *

49 Do you keep an accounts receivable ledger? That is —a record of all goods sold on credit, so that you know exactly who owes you and how much? .....

* * *

50 Do you use every effort possible to keep accounts receivable down to a minimum? .....

* * *

51 Are you careful in extending credit? .....

* * *

52 Do you know exactly how much money you owe to manufacturers, jobbers and others? .....

* * *

53 Do your clerks like their boss? .....

* * *

54 Do you try to educate your clerks to get the most out of them, or do you let them shift for themselves? .....

* * *

55 Does your treatment of employees inspire respect, loyalty and energy? .....

* * *

56 Do you pay your clerks on a salary and bonus basis, making it worth their while to increase their sales? .....

* * *

57 Do you discount your bills? .....

* * *

58 Do you belong to a local, provincial or national association, and do you attend their meetings? .....

* * *

59 Do you read trade newspapers? .....

* * *

60 Do you use your own and your clerks' time according to relative value, that is, do you reserve your time for executive work and plan to let your minor help take care of your minor work? .....

* * *

61 Are you open to suggestions, or are you set in your ways? .....

* * *

62 Do you like your work? .....

* * *

63 Do you take a vacation every year? .....

* * *

64 Do you take an annual inventory?—do you compare it with your permanent stock record to see whether or not you are short any goods? .....

* * *

65 Do you make immediate and satisfactory adjustments of all complaints, so that your customers are satisfied? .....

Deliveries Laugh at Seasons

Chief Difficulty of 1920 Will Have Tendency to Make a Thing in Season When It is Delivered—Scarcity Has Made Old Styles Move Again—Styles are Being Somewhat Affected.

JUST as trade langhs at tariffs, so the times and conditions seem upon us when deliveries will laugh at seasons. Of course, a Winter overcoat will always be worn in Winter; the Canadian type has not yet reached that state of mind where it conceives the idea, as the Galician has conceived it, that what keeps out the cold will also keep out the heat. Some wit has remarked, after seeing the Galicians in mid-Summer heat, that he well understood why Paul had addressed his epistle to them rather than visiting them in person. Similarly, palm beach suits will be worn in the Summer and mufflers in the Winter.

But that does not mean that overcoats, palm beach suits and mufflers, bought for a specific season, will be sold at that time, or that suits made up for Fall delivery of 1919 or 1920 will be worn during either of these Falls. Up to the middle of January, MEN'S WEAR REVIEW had talked with retailers who had not yet received their 1919 Fall deliveries of suits and shirts, and we had also talked with manufacturers in these lines who were still working on these orders. This condition seems to be pretty general in the trade from information at our disposal.

No Guarantees of Delivery

While there seems to be a disposition on the part of wholesalers and others selling to the trade not to unreasonably accept orders unless there is some hope of filling them, retailers seldom, if ever, can get any guarantee of delivery. In spite of this the retailer has been advised to book orders, and if the statement of a buyer for one of the large houses in Toronto is applicable to the trade in general, this advice is being taken. "We are buying anything and everything we can get" said this buyer to MEN'S WEAR REVIEW, "and we have already booked large orders for 1921." This house is one that deals almost exclusively in British goods, and knowing that the majority of the British houses have all the business they can possibly handle in 1920, they have taken advantage of every avenue of purchase open to them.

Affecting Styles, Too

The opinion has been expressed by a number of retailers that uncertain deliveries, behind which is under-production to meet the world-shortage, would have a tendency to eliminate fancier lines in both clothing and haberdashery. Manufacturers have also stated this same opinion; they are paying less attention to styles and more attention to the limit of production that will, in a measure, meet the demand. There is a demand for fancy cloths in suitings and overcoats, however. As the buyer above referred to stated: "If men know they have to pay twice as much for a suit or an overcoat as they used to, they want something exclusive, and they will pay for it." Representatives of British houses in Canada state that they are receiving increased orders for staple lines of men's furnishings. One reason assigned for this increase is the returned man who saw something of British goods and styles, liked them, and on his return to civilian life in Canada is demanding them. Another reason is the rate of exchange which makes it profitable for Canadians to buy British goods at the present time. British houses are accepting these orders, too, because they want Canadian business, and because, in the long run, it will repay anything they are losing temporarily.

Double-Breasted Coats Sold

An incident of how uncertain deliveries affected styles was given MEN'S WEAR REVIEW by one of the fashionable houses in Toronto. A member of the firm stated that they had received on the last day of December a portion of a shipment of Fall, 1919 suitings. All their deliveries were delayed and cut up. A representative of a certain house came along with some double-breasted coats for immediate delivery and they bought them. They pushed the sale of them and sold them, too. "We are finding out that we have to sell goods when we get them and that deliveries are largely doing away with so-called seasons." A still further instance was given by this same man of how rapidly a demand for evening clothes has changed. Up to the first of October, he said, all evening dress suits were of the standard cut, but since that time they had not been able to sell anything but the sharp-pointed fronts.

Good Salesmanship Required

With goods coming in at any time, goods that were bought for a certain season arriving months late, it means that extra push will have to be made by the retailers to sell goods that, at first sight may look out of season. A thing will be "in season" when it arrives, unless it happens to be a Winter overcoat arriving with the thermometer at blood-heat in July. Both retailers and manufacturers have expressed the opinion to MEN'S WEAR REVIEW that uncertain deliveries will be the outstanding difficulty of the business of 1920. Merchandising will have to take this into account in laying plans for the coming year. For each man, the things that will be in season will be the thing he has on his shelves ready for sale. His chief difficulty will be to get the goods on his shelves rather than to create the atmosphere, seasonal or otherwise, for their sale to the consuming public.

According to conditions as painted by F. A. McKenzie in the Toronto Star, the Board of Commerce would have great scope in the United Kingdom. Charges have been made that Bradford wool spinners' profits range from 400 to 3,200 per cent. more than the margin of profit allowed during the war. It is further charged that the Board of Trade is purposely keeping back figures which prove this profiteering.

A substantiation of these charges is shown in the recent increases in cotton and woollen goods. London firms have ceased to stock certain lines of boys' flannel shirts, declaring the prices to be impossible, and many lines of men's clothing have risen from 15 to 20 per cent since Christmas. Bradford is now known as the city of millionaires, one street alone being said to have more millionaires' residences than in any other part of the United Kingdom.

STOCK WILL BE LISTED

Holt-Renfrew Common and Preferred on Montreal Stock Exchange—Is a Million Dollars Par Value in Each Case

The application of Holt, Renfrew & Co., Ltd., to have its preferred and common stock listed on the Montreal Stock Exchange has been acted upon favorably by the Governing Committee of the question. The preferred and common stock outstanding amounts to $1,000,000 par value in each case. The last sale of the common shares reported was at 57, but transactions have been of light volume. The preferred is quoted nominally at 86 to 90. An offering was made in May last of 825,000 of the 7 per cent. preferred by the Montreal brokerage firm of McDougall and Cowans at 98, with a bonus of 25 per cent. of common, the issue being readily absorbed.

The death occurred in Toronto on January 20, of Harold S. W. Purkis, for the past fifteen years with the Sanford Manufacturing Co. as an assistant buyer. The late Mr. Purkis was forty-three years of age and came to this country many years ago from England, where he had been previously employed in a number of textile houses. Owing to ill-health he has been unable to work for the past year. He is survived by his widow and three small children.

MANUFACTURERS OBJECT TO QUERY

To a Recent Questionnaire From the Board of Commerce, They State it is Impossible to Give Information Asked—Would Add Hundreds of Thousands of Dollars to Manufacturing Costs.

THE Canadian Manufacturers' Association has submitted to the Governor-in-Council a memorandum dealing with the recent questionnaire sent certain textile firms by the Board of Commerce. In general, the memorandum points out the almost utter impossibility of supplying the Board of Commerce with the information sought, pointing out that it would take some months alone to answer one of the questions of itself. The memorandum represents the views of cotton and woollen textiles and cotton clothing industries.

Parts of the memorandum which give a good idea of the nature of the questionnaire are as follows:

"The information demanded by the Board from these manufacturers requires a complete analysis of the business of each concern, including particulars in detail of importations, for every year for the past ten years, and, in some cases, for eleven years. Manufacturers do not preserve the mass of records year after year which would be required for the preparation of the information demanded. Moreover, if they applied to the Customs' Department of Canada for the invoices of their importations which they have not preserved, these papers could not be obtained for the period covered by the Board's order, because the Customs' Department destroys invoices and Customs' entries after three years; and, at the Customs' houses, the invoices, entries and warrants are destroyed after seven years.

"The Board of Commerce order appears to take for granted that all the manufacturers concerned have maintained a staff of cost accountants and technical experts for the past ten years, when, as a matter of fact, very few firms keep the necessary special staff to compile and preserve the information demanded by the Board, even for their last business year."

With regard to a statement reported in the daily press as coming from Judge Robson, namely, that the manufacturer was taking advantage of the tariff and making the consumer pay too much and that if the tariff were brought down a little the manufacturers' price would come down without letting American stuff in, the memorandum has the following to say:

"The first sentence in the quotation prejudices the manufacturers without having heard their case; the second sentence is an official declaration which is contrary to the past experience, of the government, of parliament, of the industries referred to, and of the facts portrayed every day in Customs' import entries. The imports of the particular clothing referred to (that is, ready-to-wear and partly-made suits) for the first seven months of the current year amount in value to over $2,000,000. In making the said statement, the Board appears to have overlooked the fact that the clothing refered to is dutiable at the same rate as the tweeds, worsteds, meltons, etc., which are used in making the same."

In closing, the memorandum says: "The multitude of returns and statements of various kinds now demanded from manufacturers necessitates additions to their office staffs and thereby adds to the cost of production, but they try to carry out faithfully the orders of the government or of bodies clothed with proper authority. But, in these cases, for the reasons stated, it is not possible to comply with the present orders of the Board of Commerce, and we respectfully appeal to you for such relief from these orders as, in your wisdom, may conform to justice."

In addition to this memorandum, one of the members of the deputation submitted a separate memorandum dealing rather fully with the several questions asked. He figures out that one question which requires information going back twelve years would require twenty-four days to answer and that he had no intention of answering it.

To another question asking for reasons for the advance in the cost of manufacturing in his particular line, he states that he could write a book on that question.

"We fully appreciate the necessity," says this manufacturer, "of furnishing the government with all necessary statistics, but the present questionnaire gives such evidence of an entire lack of knowledge of ordinary business practise and involves such expense in giving answers, while expense will, as a matter of course, be added to the cost of manufacturing, that we believe an insistence on its demands will defeat any object which it was intended to accomplish and will add hundreds of thousands of dollars to the cost of clothing to the consumers."

The Board's Reply

The Board of Commerce made reply to a sub-committee of the Cabinet, in which they deny the right of the Cabinet to entertain any such appeal as was presented by the Manufacturers' Association.

"It is further submitted," says the Board, "that if this Board is to continue to exist it must be permitted to function as by law intended, and if manufacturers or others may appeal or resort to council from the Board's questioning of them and be heard with effect the work of this Board might as well now be openely abandoned as be subjected to frustration."

The Board further replies that the contentions of the manufacturers in this case are not borne out and that of four manufacturers who asked for a variation of the questionnaire three were granted their request.

Will Take No Action

The Government has decided to take no action in the matter, contending that the complaints or requests should be made direct to the Board and not to the Cabinet.

LABOR COSTS INCREASE MORE THAN COST OF MATERIALS USED

William W. Wood, president of the American Woollen Company, has issued a statement in which he submits facts and figures showing that the increases paid to labor were more responsible in 1919 for the high cost of clothing than the increase in the cost of the cloth used to make the suit.

"It is generally thought," he says, "that the cost of cloth is the controlling factor in the cost of clothing, but the fact is that the cloth cost is less than half the cost of a complete suit, and other factors contribute to the price of clothing quite as much as does the cost of cloth. In the last five years the price of cloth in the ordinary suit of clothes has advanced no more—indeed, has advanced a little less—than the cost of labor and other materials that go into the making of the suit. The following figures show this, which I have from a manufacturer and merchant of clothing of the highest prominence in Boston:—

"The cost in 1919 of the cloth for a suit of clothes of a certain grade is $13.67. The corresponding cost in 1914 was $4.58, showing an increase in the cost of cloth of $9.09.

"The 1919 cost of making this suit is $14.47. The corresponding cost in 1914 was $4.98, showing an increase in the cost of making of $9.49.

"These figures show that the cloth contributed less than labor and other materials to the increased cost of clothing."

CONVENTION DAYS, FEBRUARY 24th, 25th AND 26th.

Fashions the World Over, London, Paris, America

New Creations Hark Back to the Days of Queen Victoria and the Year 1830—Military Discipline Shown in Paris Styles—Chesterfields Strong in Hyde Park—American Styles Becoming More Conservative.

SINCE that fateful day, in August, 1914, fashionable men the world over in whose veins good, red blood ran, have been devoting their energies to war and after-the-war problems. In patent leather shoes and mufti suits, the cream of France's manhood shouldered the musket, and, with a wave of the hand and a smile on his lips, bade good-bye to wife, mother, sister, and sweetheart. With a set of the jaw and a hard glint in his eye, England's aristocracy buckled on his armor, knowing that a big job was ahead of him, but determined to forsake Hyde Park and the fashionable set until that job was finished. The Canadian, who is known as one of the best-dressed men in the world, donned his khaki uniform instead of the natty suit, and did his bit. "Sammy," from across the line, shut his eyes to those extremes in dress to which he is a devotee, and helped to form the last great army to cross the Atlantic to fight the German menace.

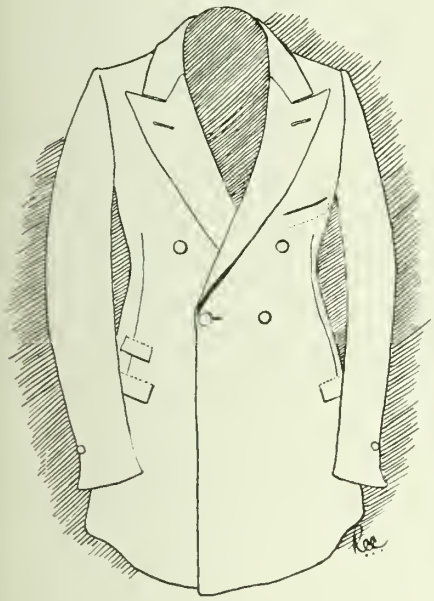
And now it is all over. Some of the immediate after-the-war problems have been settled. With the new age that is dawning after such a world-upheaval, new styles are emerging. London is seeing some of the styles that prevailed during the days of Queen Victoria. Paris is looking still further back into history, and creations that graced the Bois away back in 1830 are again seeing the light of day and the brilliance of the Parisian night. Having seen the extremes in corset coats and other fancy garments in the United States, the styles there are drifting back to more conservative lines, thought being given to the necessity of conserving materials so difficult to procure. Next Fall will see some changes in suitings in Canada, also looking to a more conservative style.

Vogue in Old London

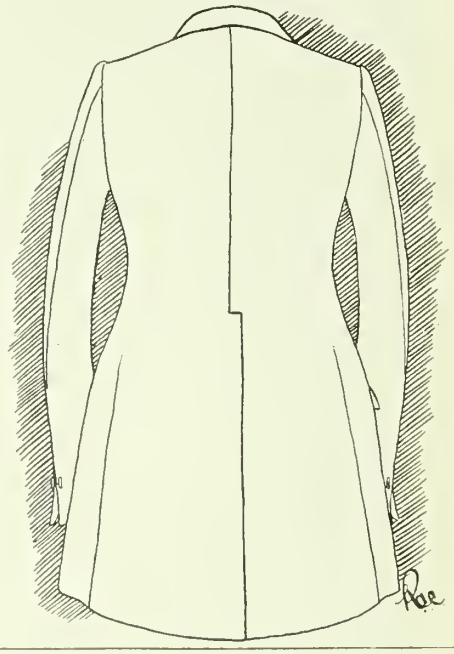
In London, Chesterfields are more to the liking of the Englishman than the loose Raglan. Velvet as a trimming for the collars and cuffs is being largely used. With the top hat, the younger set are wearing the frock overcoat, more tight-fitting than heretofore. The morning suit with very full skirt very much like those worn in the days of Queen Victoria, has made its appearance in Hyde Park; there were the same side pockets on the waistline and the ticket pocket at the right hand. The white tie and the spike-tailed coat are being worn in the evening very largely. Evening clothes worn in London show that great attention is being paid to line the same as is done with those of the fairer sex.

In Gay Paree

The Frenchman, having lived the military life for five years, re-enters civilian life with military discipline and dress, leaving a noticeable influence on his garments. His overcoat is built after the style of the cavalry officer, with plenty of drapery about the skirt and the loose, Belgian shoulder; or he wears a double-breasted overcoat, buttoning on the right, and with a belt made of the same material. It follows the line of his figure in drapery. Chesterfields are worn also, the skirt of which drapes in toward the knees. The Frenchman's suit is close-fitting, and whether it be lounge, morning or evening clothes, the sleeves are tight. Trousers are worn short, and spats, better made and closer fitting than any other spat in the world, are worn everywhere in a wide variety of colors. Evening clothes worn in France are very beautiful. A graceful curve shows the white line of the waistcoat, and the sleeves are adorned with a silk cuff that matches short revers. The tails of the coat hug the figure.



The Campbell Manufacturing Co., of Montreal, submitted two models at the recent convention of designers held at the McAlpine Hotel, New York, which were awarded merits. One of these models, a front and rear view of which are shown in the accompanying photographs, shows one trend of the Fall and Winter fashions for 1920. A glance at the two views shown will indicate the snug-fitting, ultra-fashionable appearance of this particular model. Attention is drawn to the high-waisted, form-fitting coat, the full skirt and the slit, bell-shaped coat cuff.



The extreme style of form-fitting trousers with frills on the ankle, and shirts with lace collars and cuffs, similar to those worn away back in 1830, will be shown; it remains to be seen whether it will be adopted by the smart set. There will be a cloak about the length of the claw-hammer coat, and around the ankles of the trousers there will be a shirred border. The colors will be dark blue, grey, prune color, dark wine, and rusty brown.

American Styles

The difficulty of getting fine-grade cloths for gentlemen's suitings may have a radical effect upon coming styles in both the United States and Canada.

(Continued on page 61)

What Advertising Pays Best? Bring It to the Convention

Arrangements to be Made for Advertising Display—Committee Asks That Merchants Send to Secretary a Copy of a Particular Advt. Which Brought Best Results, be it Either Newspaper or Other Advt.

HOW best to advertise is always one of the big problems of the retail clothier and haberdasher. Every merchant is spending hundreds of dollars a year in his advertising campaign. He is spreading ink, either in personal letters to his customers, in newspapers, or in a dozen other ways, which will bring with compelling force his name before the public and the goods which he disposes of from week to week. Doubtless, there are many men who wonder if their advertising is paying them in the bulk of sales which come after them; others are certain that their advertising is the piston rod of their business. Advertising has become a studied science on the part of some of the best merchants in the country who are spending thousands of dollars daily, even, in bringing to the attention of the consuming public all they have to offer for sale.

How Rosenthal Advertised

Louis Rosenthal is one of the biggest advertisers in the Wyoming Valley. Every day Louis talks to his neighborhood like a Dutch Uncle. He tells them how he has eliminated high first-floor rents, expensive managers, porters, immense electric light bills, official decorators, auto-delivery service, credits, big show windows, etc., which, he claims, makes it possible for him to undersell the other fellow. There is originality in all his advertising that seems to take with the public. Not long ago the store on the first floor had an opening. The crowds were photographed, cuts were made and run, showing the people anxious to get to the Rosenthal entrance. Another telling advertisement was written when the Rosenthals got a pair of trousers from a customer with a note on which the wearer of the garment illustrated with freehand drawings the way the clothes were and the way he wanted them. Rosenthal had a cut made, played it up for an advertising feature and found that it caught the eye of nearly all the newspaper readers in his section of the country.

Here is a man who takes advantage of a local situation or circumstance to drive home some argument with regard to his store and the reason people should deal there. That kind of advertising would not count in another place, perhaps. For the man who specializes on prompt delivery, maintains a staff which, he claims, gives A-1 service, pays more than ordinary attention to the interior decoration of his store, believing that it is a drawing card whenever a purchaser

steps into his store, that kind of advertising would not go at all.

What Ads. Have Helped You Most?

One of the objects to be attained at the forthcoming convention of the Ontario clothiers is to ascertain more about advertising and its relative position to the business done from day to day and week to week. Clothiers are, probably, the heaviest advertisers of all merchants. Many of the large firms have made a careful study of the question and have some very decided views on the matter. Some novel advertisements have appeared in the papers from day to day during the month of January which is the heavy month for sales. It has been a month in which a tremendous amount of space has been used in the daily newspapers of every town and city in the Dominion for advertising. How has it paid you? Was there any particular advertisement which seemed to be a drawing card? What was the secret "punch" you put into it that brought the customers flocking to your store? In what way did you hit out? Are you watching your advertisements to know if they are bringing in direct returns, that is, is there a particular line which you adopt which seems to be most effective with the public to which you appeal?

Bring it to the Convention

The committee, which has in charge the arrangement of the program for the convention to be held in Toronto in February, have decided that it is well worth to give some attention to the question of advertising. A room will be set aside for the displaying of advertising that is being done from one end of the province to the other. If there is one particular advertisement which did you a lot of good, you are asked to bring it along and display it in this room where others may inspect it and see what it was that brought the dollars ringing over your counters. Or if you have some ideas which, to you, may seem extreme on the subject of advertising, you are asked to bring them along in black or white so that those attending the convention may have the benefit of your opinions in this most important matter. If you have found that a series of letters have taken particularly well in the community in which you are doing business, you are asked to bring copies of them along so that you may be able to help the other fellow out of a difficulty which faces him every day.

Send it in by February 21st

The committee have asked that copies of these advertisements be sent in to the secretary, R. F. Fitzpatrick, of Fitzpatrick & O'Connell, Ltd., Toronto, not later than Saturday, Feb. 21st. They want to have them all in hand so that they may make a convenient display of them by the time the delegates arrive to attend the sessions, beginning on Tuesday. This is a new feature of the convention, and the officers are hopeful that it may prove a very beneficial one to the men coming to Toronto to be present at it. They believe it will be of splendid educational value to all and they want the hearty co-operation of clothiers all over the province in making it so.

WATTERS & BODELL, OF PEMBROKE, TAKE PRIZES

For big advertisements in newspapers, Watters & Bodell, of Pembroke, seem to have captured the prize for January. In the Pembroke "Standard," of January 22nd, they have used the back of two full pages of newsprint for a solid advertisement of men's furnishings. It is called an "Unloading Sale," in which their $35,000 stock has to be cut in two, and the words, "Unloading Sale," are in four-inch type. The advertisement is an attractive one and indicates that Watters & Bodell evidently believe in advertising.

"THE MOST OF THE BEST FOR THE LEAST"

Hardy & Son, of Mirror, Alta., have purchased the business of George Thomas, and are outfitting an elaborate men's furnishing department. The motto of the new store will be "The Most of the Best for the Least."

Trowern's Answer to Beckett Charges

Former Says Retailers Across Canada Are Up in Arms Against Rulings of Board of Commerce—Claim Wholesalers Have Benefited From Regulations—Wholesale Trade Going Out of Its Way

H. C. BECKETT, of W. H. Gillard & Co., wholesale grocers, Hamilton, Ont., has sent a letter to Hon. Sir Geo. E. Foster and other members of the Cabinet condemning the action of those who are criticizing the rulings of the Board of Commerce and who are urging a change in the personnel of it.

In this letter he says:

"The recent agitation and action of Mr. Trowern and others at Ottawa has not escaped the attention of the great majority of business men and consumers throughout Canada. Hundreds of thoughtful business men and consumers are amazed at such action. Hundreds of business men at subsequent largely-attended meetings have expressed surprise, amazement and strong disapproval of such unwarranted action in trying to stir up a feeling of antagonism against the Government, the Board of Commerce, and some of its members.

"We have yet to learn of a justified complaint from any consumers for the reason that the consumer is pretty well satisfied with the efforts of the Board of Commerce. The consumer needs much enlightenment because, as a rule, he is a superficial thinker and does not concern himself by going very deeply into trade matters, which, as every man (consumer included) should know, are very complicated and can only be understood by years of study, practical experience, and contact with trade conditions. I have no hesitation in making the statement that I am qualified to speak, not only with very considerable first-hand knowledge (having devoted many years to the study of trade ethics) but that I represent the views of thousands of thoughtful consumers and business men in Canada.

"The opinion is that the Board of Commerce, as constituted, will prove to be a blessing to Canada.

"It is the most outstanding statesmanlike move since Confederation, and now some few vindictive people start out to create trouble before even giving the Board an opportunity to get a line on trade conditions.

"As a matter of fact the Board of Commerce was never intended to deal with the high cost of living except that it would incidentally do so and prevent profiteering at the expense of the consumer, and be the means, through its report, of educating the consumer that supply and demand largely regulate prices.

"Instead of the Board of Commerce being given an opportunity to get thoroughly informed, there was such a rush, demand and clamor for a reduction in prices (and rightly so, since the people did not seem to understand the reason for high prices) that the Board tried to do something in the shortest time possible—to be of some quick benefit to the consumer. The Board discovered some instances of excessive profits—which may yet need investigation to protect the consumer in the future, but on the whole they found in the great majority of complaints investigated that there was very little profiteering, and they said so openly. The consumer was suspicious, and is yet in some cases, so the idea was to allay the unrest by speedy action.

"The Board has been and will be fair to the man in business, and, so far, no man in business has been hurt as much as is the consumer of limited income by reason of high prices.

"Why, then, this opposition? It

E. M. TROWERN
Dominion Secretary of the R. M. A., who replies to H. C. Beckett's letter.

comes from a section who think they may be curbed in unfair practices so prevalent in Canada to-day. The opposition is secretly fanned by the monopolistic interests. The Board has already proved it will not be swayed by any particular class in Canada, and in this respect the Board is entitled to the highest praise that man can have. They are honest—and they have ability. They are endowed with the qualifications so necessary in occupying such important positions. It shows the wisdom of the present Government, who appointed them, and also the Government's honesty of purpose to make real and lasting progress for the betterment of Canada.

"Already the big interests, under a cloak, are arranging their forces and spreading their propaganda to, if possible, block the Federal Government in this, the wisest legislation since Confederation. They are fighting to change the personnel of the Board so that some putty men will hold the seat of judgment. It is believed, however, that the Board of Commerce Act provides that trade experts may be called to assist the Board. Such experts could be of great assistance to the Board, and could be selected or appointed by Provincial Governments and thus protect provincial interests, provided, of course, the men appointed were big enough and unselfish enough to be independent."

MR. TROWERN'S VIEWS

MEN'S WEAR REVIEW asked E. M. Trowern for his views in connection with Mr. Beckett's letter and the attitude of the Retail Merchants' Association toward this Board.

Mr. Trowern maintained that the facts regarding the manner in which the Board of Commerce has treated the retail trade are too apparent to require any defence by him. "The retail trade," he said, "from one end of Canada to the other, are up in arms as to the various orders that have been made by the Board of Commerce and applied to them. No such absurd orders have been made regarding the wholesale trade, and whatever orders have been made have been made for their benefit, so that there is no wonder that the wholesale trade wish to retain the present board, and are now rushing to their defence.

"The retail trade everywhere recognize that the wholesale trade are acting with selfish motives, and no amount of argument will convince them differently. At the special meeting of the Dominion Board, which was held in Ottawa on January 13 and 14, members came from every province in the Dominion, and they would not have come that distance if there was no justification for it, and the retail trade feel that the wholesale trade are going out of their way in an endeavor to tell the retail trade what they should do.

"Our organization was formed for the purpose of protecting the retail merchant, and we feel that we understand our conditions better than any other class in the community, and consequently we resent any dictation."

In an address by Mr. Trowern before the Dominion Board of the Retail Merchants' Association at Ottawa recently, he pointed out that the merchants did not want the Act under which the Board of Commerce operated abolished but they thought the manner in which it is being operated should be changed. Space does not permit the running of this address this week, but it will appear next.

Dr. R. J. McFall, former Cost of Living Commissioner, and more recently Chief of the Inland Trade Division of the Department of Trade and Commerce, who has just resigned from the public service, has accepted a post with the Massachusetts Agricultural College, which is located at Amherst, Mass.

MEN'S WEAR REVIEW

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IMPORTANCE OF BUSINESS PAPERS

AN Association of Railway Executives undoubtedly represents the most capable and progressive business men on the continent. Practically all of them have worked their way up from minor positions and they know every phase of labor, business and public opinion. They should know it better than any other class in the community.

Recently the Association of Railway Executives of the United States, wanted to lay before the country the fundamental facts of the railway situation. They selected a number of newspapers for this purpose. Out of the total number, 42 were purely trade and technical newspapers.

This is one more experience which we commend to the attention of the Dominion Government which employs M. E. Nichols at a bigger salary than he ever earned before, as Director of Public Information. The two daily newspapers which Mr. Nichols directed went insolvent. Mr. Nichols reported and passed his report to the Government that business newspapers were of no public value and were not entitled to admission to the newspaper mails. Should such a man who is so far behind the times be retained at such a high salary and in so important a public position?

IMPORTANT JUDGMENT AWAITED

CLOTHIERS from one end of Canada to the other are awaiting with profound interest and concern the order of the Board of Commerce that is likely to be issued on February 15th. During the past month fresh and weighty representations have been made to the Board with regard to the whole clothing situation. Ottawa has probably expressed the view of the man all over the Dominion the majority of whose sales are of suits costing less than $25, and who, it is conceded on all hands, will be hit the hardest by the order as it has been operative in Toronto alone. A plea that is, possibly, as fundamentally strong as any that have been made is that the retail clothier and every other retailer should have the same freedom in merchandising as he had before the war. An important development is being fathered by the Board itself in asking that its constitutionality be determined once and for all by the Supreme Court of Canada, and that it be made clear to them if they have the right to say what shall be a fair or an unfair profit as between retailer and consumer. It is probable that judgment on this question will be handed down by the Supreme Court before the order of the Board of Commerce of February 15th is made. By retailers the country over, these developments will be watched with equal interest and sympathetic concern.

BRIEF EDITORIAL COMMENT

THE freedom that was won on the battlefields of Europe does not apply to the science of merchandising.

HOW did the January sale go? Do you think that the result shows that the public are seeking lower prices and that they need protection?

PERHAPS the Board of Commerce will suggest, as a step towards reduced clothing prices, that men from now on wear knee trousers and Eton coats.

ARE YOU not glad that you live outside of Toronto? Clothiers in this city are the only ones affected by the order of the Board of Commerce for a period of two months. You have two months' head-start.

MERCHANTS, for the most part, state that the first few days of their January sales were particularly brisk. Their deduction is that outstanding bargains were picked up by a comparatively few people. Which is another way of saying that there is an abundance of money in the hands of the majority of people who are paying little attention to prices, high or low. They are buying the best of everything.

PETER McARTHUR says there is something wrong in the clothing trade. He is right. It is very much upset. Prices are constantly advancing and deliveries are less certain than the sunshine which gives the golden hue to Peter McArthur's wheat field. Which reminds us, by the way, that the Government protects Peter McArthur from a slump in the price of wheat that would be harmful; something that is not done in the case of the clothier.

THE forthcoming convention of the Clothiers' Branch of the Retail Merchants' Association of Ontario promises to be one of outstanding interest and importance to every man in the trade. The executive have arranged a programme which takes in every phase of business, and have secured men of unusual ability to handle the particular subjects assigned to them. There never was a time when retail clothiers should be more united than the present. Your presence at the convention on February 24th, 25th and 26th, will add to a unity in which there will be greater strength.

INSURANCE POLICIES FOR EMPLOYEES

Wm. Leishman & Co., Ltd., Give Policies Ranging in Value From $500 to $2,000—Employees Present Directors With Illuminated Address—Hold Entertainment.

As a tangible expression af appreciation for services rendered during the trying period of the last few years and as an evidence of the goodwill which exists between the directors and employees of the Wm. Leishman & Co., Ltd., of Toronto, the pay envelopes of the employees on Saturday, Jan. 17th, were accompanied by insurance policies ranging in value from $500 to $1,200 according to the length of service of the employee. The policies were taken out under the group system of insurance, and their value is increased $100 each year up to the maximum of $2,000. Every employee of the firm who has been in their service for three months is included in the scheme, and new employees will be taken in after three months' service. These policies were taken out entirely at the expense of the firm and will be kept up from year to year at the firm's expense.

On Saturday evening, the employees were the guests of the company at the Metropolitan Assembly Rooms, when a thoroughly enjoyable time was spent by all. The employees gave to the directors an expression of their goodwill and appreciation for kindnesses shown by presenting them with an illuminated address signed by 172 of the employees of the company. During the evening, Mr. Leishman, president of the company, explained to the employees the nature of the insurance policies which had been given out with their pay envelopes.

A pleasant feature of the evening's entertainment was the concert given by the employees themselves. It was revealed that a spendid array of talent, both vocal and instrumental, exists amongst the employees. One of the results of this talent has been the organization of an orchestra consisting of sixteen pieces.

NO REST FOR THE WIZARD

The prime minister (weary with the strain of the strike). Now for forty winks!

The mosquito: Ping!

SUPPLIES OF WOOL ARE PLENTIFUL

Prices Eased on Recent Big Sales—4,000,000 Bales to be Marketed by British Government

Following the auction of Australian wool in Boston and the big sale in Liverpool in December, an announcement has been made by Sir Arthur Goldfinch, Director of Raw Materials for the British Government, that 4,000,000 bales of Australian and New Zealand wool will be marketed by the British Government during 1920, about one-fifth of which will be for foreign countries. It was noticeable at both the Boston and the Liverpool sales that declining prices of the wool were easy, and the deduction is drawn that the top of the wool market has finally been reached.

There seems to be just reason for assuming that the supplies of wool are plentiful. One reason for the exceptionally high prices during the past year was the continued buying of Dutch, French and other Continental countries. These countries, with the exception of Germany, have now secured a sufficient supply for current production. How Germany will restock herself with the present rate of exchange so against her is hard to tell, but the buying from that quarter and other middle-European countries will probably sustain prices during 1920.

The further fact remains that wool dealers in the United States had larger supplies on hand in September than in March of last year. In spite of the apparently abundant supplies of wool, textiles keep up in price and will continue to do so as long as operatives at the mills demand shorter hours and increased wages.

WOULD INDICATE WOOL IN FABRICS

Deceit and Profiteering by Use of Shoddy in Clothes

A Bill has been introduced into the House of Representatives at Washington called the "Truth in Fabrics Bill." Its object is to prevent deceit and profiteering that result from the unrevealed presence of substitutes for virgin wool in woven fabrics purporting to contain wool and in garments or articles or apparel made therefrom. Under the provisions of the bill, every manufacturer of wool textiles, garments or apparel of any kind made from wool must cause the product to be tagged to show the fiber or fibers and percentages thereof. It is proposed to impose a fine not exceeding $500 for the first offence or $1,000 for each subsequent offence. The prison term would not exceed one year and like penalties are proposed for handling wrongly labeled merchandise.

It is said that the wool dealers of the United States are behind the bill.

Board's Powers Are to be Defined

Retail Merchants Bring Matter of Board of Commerce Activities to a Head at Ottawa—Supreme Court to Sit on the Case; Counsel for Argument to be Selected by the Government.

AT ITS February sitting the Supreme Court will define exactly the powers of the Board of Commerce and counsel will be selected by the Government to argue the case. This issue, which has been brought about by the retail merchants of the Dominion, is considered of great importance, for if the constitutionality of the board's powers and the right of Parliament to delegate such wide authority be successfully attacked, much of that body's utility will disappear.

Within the past two weeks various important business organizations representative of both retail and manufacturing interests made it unmistakably plain to the Government that the workings of the Board of Commerce are meeting with anything but their approval.

Those interested in challenging the activities of the Board of Commerce, it is stated, include such organizations as the Canadian Manufacturers' Association, the Retail Merchants' Association, the Canadian Credit Men's Association, and other organizations.

Will Find Out

In the meantime the Board of Commerce, on its own behalf, has submitted to the Supreme Court of Canada a stated case and asks that the tribunal establish the Board's jurisdiction.

At the meeting to-day a delegation from the Dominion Board of the Retail Merchants' Association of Canada, which is holding its annual meeting here, presented a resolution which had been adopted and which included the following:—

First—That the Board of Commerce be reorganized and that its personnel consist of a consumer, a producer, a manufacturer, a retailer and a chairman with judicial experience. They recommended that Judge Robson retain the latter position. By implication it would appear that they desire the removal of W. F. O'Connor.

Second—That the board be reconstructed to take the nature of an Inland Trade Commission, one of whose duties it would be to regulate the operations of wholesalers who refuse to sell to certain retailers and to supervise all agreements between wholesalers and retailers. The recommendations of the delegation in this regard were somewhat vague.

Third—That the price-fixing functions of the Board be abolished on the ground that the exercise of them constitutes a restriction on trade and production.

Have Found No Combines

The resolution claims that the investigations of the Board in regard to retail merchants have not disclosed any combines or excessive profits; that the element of competition among retail merchants prevents undue profit making; that conditions of merchandising in the various parts of Canada are so varied that no general regulations as to margins of profit can be made which will be fair to the merchants and the consumers; that the orders of the Board of Commerce have resulted in a great deal of disturbance in retail trade circles and that the uncertainty as to what further orders will be made from time to time is still more disturbing not only to retail merchants, but to manufacturers, wholesalers, bankers, the laboring classes and consumers.

They Have Suggestions

A series of further suggestions as to "How the Board of Commerce would be of greater service to Canada," were made by the delegation. These were, mainly:—

The Board of Commerce should meet properly appointed committees from the Canadian Manufacturers' Association, the Wholesale Merchants' Association, the Retail Merchants' Association, the United Farmers and other organized commercial bodies to secure proposals how trades could be improved by proper regulations.

Instead of the court attempting to dictate to the commercial classes how they should conduct their affairs, they should become a useful court to decide on the evidence laid before them on any commercial matter.

Should Give Reasons

All agreements made either by manufacturers among themselves, between the manufacturers, wholesalers or retailers, etc., should be laid before the Board of Commerce, and, if necessary, parties should appear to give reasons why the agreements were made.

All price-contract agreements regarding trade-marked goods should be laid before the Board for final ratification.

That charges could be made to the Board by any person subjected to unfair and unethical methods of trading, and those engaged in unfair practices dealt with.

Further suggestions made were that the Board should be given authority to make recommendations to the Government if any commercial legislation is found to be operating unfairly; that all agents or subsidiary agents in connection with the Board should be abolished; that all classes of the community buying or selling merchandise should come under the operations of the Board; that the Board should devote their time to seeing that the proper channels of trade are not interfered with, and that all statistical reports in connection with commerce should come under the direction of the Board.

No Excess Profits

Joseph Banfield, of Winnipeg, who presented the case, declared that the Board had found no excess profits or unfair dealing among the retailers. It was useless to seek to redress a wrong which did not exist. "It is not so much," he said, "what the Board does as what it threatens to do which injures us and that injury affects the wholesaler, the manufacturers, the banks and everybody else."

Sir Henry Drayton asked what was meant by threats.

"We hear of a man being threatened for selling sugar at a cent or so over the fixed price," said Mr. Banfield. "The Board appears to go after us retailers because we are closest to the consumers."

Asks Court Questions

In the meantime the Board is submitting the following questions to the Supreme Court of Canada:

1. Whether or not Section 17 of the Combines and Fair Prices Act is intra vires of the Parliament of Canada. This section deals with the undue accumulation of necessaries of life.

2. Whether or not the Parliament of Canada has power to establish a court of record or any other hearing or determining body.

Question of Penalties

3. Whether or not the Parliament of Canada has power: (a) to impose penalties for the acts or omissions which are declared to be offences; (b) to authorize and require the superior courts of a Province to record and enforce the orders of the Board.

4. Whether or not the Board has jurisdiction to decide as to what shall be deemed an unfair profit upon transactions of sale of necessaries of life which transactions are originated and completed within a Province.

5. Whether the Board has power to decide what shall be an unfair profit in transactions of sale of an interprovincial character.

6. Whether or not the Board may restrain or prohibit persons from exporting commodities being necessaries of life from Canada, or from one Province to another in cases where the practice of so exporting is in the opinion of the Board designed or calculated to unfairly enhance the cost on price of such commodities.

At the annual meeting of the Retail Merchants' Association, attended by more than 600 delegates, among other subjects discussed was that of the co-operative stores, and a resolution was passed voicing the strong opposition of the Association to any legislation which would give these stores any special advantages which would be detrimental to the retail trade of the country.

Continued on page 66

News of the Clothing Trade

The Canadian Cap Company of Toronto has been registered.

The Liberal Credit Clothing Co. has been registered at Montreal, Que.

J. E. Belanger, men's furnishings, of Montreal, has assigned to V. Lamarre.

The English and Scotch Woollen Co. have opened a new branch at Brantford.

M. Addelman, men's and boy's clothier, of Pembroke, has been succeeded by Charles Shore.

The assets of J. E. Belanger, men's furnishers, of Montreal, are to be sold on February 4th.

A charter has been granted to the Brantford Cap Manufacturing Company, Limited, of Montreal.

There is a demand of assignment against Girard Hormisdas, dry goods and men's furnishings, Montreal.

The Merchants Clothing Co., of Toronto, have dissolved. Their line was clothing and mens' furnishings.

W. A. Wetmore, men's furnishings, of St. John, N. B., had his stock damaged by smoke and water during December.

The demand of assignment against Harry A. Wolfe, manufacturer of caps, Montreal, has been withdrawn.

Leo Hertzman has sold his branch store, 430 Queen Street West, Toronto, to the Union Clothing Store.

The Princess Hat Manufacturing Co., of Montreal, have dissolved, and a new firm is being formed under the same style.

E. Pelletier & Co., dry goods and men's furnishings, of Montreal, have dissolved partnership. Evariste Pelletier is continuing under the same style.

Warwick Bros., tailors, of Kingston, have purchased the building lately occupied by W. A. Sawyer, boot and shoe merchant, and will transfer their business there.

J. A. Theriault, tailor, of Timmins, Ont., has resumed business at his old stand after a somewhat disastrous fire which occurred in that town during the month of December.

Charles Schooley, of Collingwood, has purchased the merchant tailoring business of George Evans, 170 Hunter Street, Peterborough. The business change took place early in January.

A gasoline explosion in the tailor shop of E. H. Scrivens, Limerick, Sask., was caused by the lighting of a match which ignited clothing saturated with gasoline for cleaning. Only the contents of the room were damaged.

The warehouse staff of W. E. Sanford Manufacturing Co., Hamilton, were entertained by Mrs. W. E. Sanford to dinner on the evening of December 30th.

Messrs. Griffith & McNaughton, of the Climax Clothing Co. of Arnprior, have engaged Frank Rutherford, of Ottawa, as manager, and A. McNaughton as chief accountant.

E. R. Fisher, vice-president of the Ontario Retail Clothiers' Association, has written President Ed. Mack that he is coming home from Florida, where he is holidaying, to attend the convention.

A German manufacturer has placed on the market a new creation called a "serial bosom." It is constructed of paper and a fresh front can be shown each day by merely tearing off one of the series.

The Parsons & Parsons Canadian Co., of Hamilton, have issued a pocket calendar for the year 1920, which they are supplying to their customers or to any other business firms making application for the same.

W. A. Tooke, president of Tooke Bros., Ltd., has announced that their firm is doing the largest business in its history. Sales are running almost treble to those of last year which was the best twelve months the company had ever had.

Hoffman, Ducoffe & Co., 314 Notre Dame Street, Montreal, started early in January to manufacture high-class men's clothing. New premises have been secured and a modern factory equipped to take care of their other lines.

Lesser Samuelsohn, of Kaplan, Samuelsohn Co., Montreal, attended the recent clothing convention in New York and from there left for California, where he will spend several weeks' holidays. He expects to be gone till the end of March.

The store of Sauder & Lipperts, Kitchener, was closed for a few days owing to a case of smallpox having developed in one of the members of the staff. It is believed the disease was contracted in Toronto. All the members of the staff were vaccinated.

John F. Kitzrow has been made director of underwear sales of the Black Cat Textiles Co. of Kenosha, Wis., U.S.A. He has been in the employ of this company for twenty-three years and started in as office boy. His former position as sales agent in the North-west district will be taken by A. J. Palica, who has been the advertising manager.

Excelsior Raincoat Co., Ltd., have been incorporated under the Ontario Companies' Act for the purpose of carrying on the business of clothing and raincoat manufacturers; to deal in textile fabrics, raincoats, and clothing of all kinds both wholesale and retail, and to take over the business now carried on by the Excelsior Raincoat Co. of Toronto. The provisional directors are I. Weissman, I. Cohen and M. Rinder, head offices, Toronto.

M. J. Isaacs, Ltd., have been incorporated under the Ontario Companies' Act for the purpose of carrying on the business of the merchants and manufacturers of and dealers in furs, skins, cloths, caps, and all kinds of wearing apparel and of all articles, of which fur forms a part. Their head offices are at Ottawa, and the provisional directors are Isaac Kert, Edward Kert, A. W. Muhlstock, N. S. Fineberg, and A. H. Fineberg.

Toronto postmen have gone on record as favoring a system whereby they be given a lump sum to cover the cost of their uniforms and be allowed to contract each with his own tailor for his own uniform. The chief objection to the present system as voiced by the postmen is that contracts for the supply of all the uniforms by one firm led to non-union labor being employed; delivery was always late and the fit and quality of the uniforms were unsatisfactory to the wearers.

How to Secure Industrial Peace

Arbitration Should be Carried on by Practical Men—Each Industry Should be Treated as a Whole—Public Opinion Should be Made to Insure Verdict to Overcome Recalcitrants.

By SIR CHARLES W. MACARA, Bart.

"I HAVE been asked to give my views upon the Court of Industry proposal which is now being considered by the public of the United States; and I have great pleasure in accepting the invitation, since the question—that of the best means for securing industrial harmony—is one which I have studied for a great number of years, not only in its national but in its international aspects. There never was a time in the history of the world when the subject of industrial peace was so widely discussed as at the present time when it was so necessary to find a way of securing it.

My experience, I think, gives me some claim to a special knowledge of the methods which are most likely to achieve the end in view. For 30 years I have had the privilege to play a leading part in directing the great cotton industry of England, and, as president of the Federation of Master Cotton Spinners' Associations—perhaps the most powerful and compact federation of employers in the world—I had unique opportunities of watching at work the forces which produce industrial unrest and of studying the best ways of dealing with that unrest. I may add that in this federation there is a number of large firms which are manufacturers as well as spinners. I knew the cotton trade before the twenty weeks' strike in 1892-3, and took a leading part in that struggle, as well as in the formulation of the Brooklands Agreement which ended it—a veritable landmark in its history—and have been intimately associated with its direction ever since. Before that memorable struggle the cotton trade of Lancashire was the cockpit of industrial strife. Had that state of things continued, I have no hesitation in saying that half the Lancashire Cotton Industry would have been lost. Owing to industrial harmony, however, a great development of the industry has taken place. After the struggle was terminated by the Brooklands Agreement, during a period of 21 years (throughout which I presided at every conference dealing with the industry as a whole by the unanimous vote of employers and employed) there was only one general strike. Such was the effect of the Brooklands Agreement; coupled with wise managemetn of the industry. That Agreement was a masterly piece of statesmanship in industry: it contained the seed of many of the subsequent schemes for preserving industrial peace, and it contained also very important lessons for us to-day, some of which may very aptly be applied to the Court of Industry proposal now before the American people.

I have always laid stress on the interdependence of industries, a fact which has become more and more apparent to me through the connections I have had with both national and international industrial movements, such as that of the International Cotton Federation, of which I was founder and for many years president. Industry is one and indivisible; any disturbance of one part of it re-acts to the disadvantage of all the other parts. For instance, in the only general stoppage in the cotton industry which took place during the 21 years' period of my presidency of the Master Spinners' Federation, the action of the section which brought about the stoppage led to the paralysis of the whole industry, and all the subsidiary, dependent and commercial interests. Similarly, disputes in one industry re-act upon other industries, and therefore in all our legislation affecting industry the great things to keep in mind is the interdependence of all its parts. No good can come of any legislative schemes which ignore this cardinal fact.

> **INDUSTRIAL PEACE**
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> **In a world rocked by industrial turmoil when strike follows strike and paralyzing blows are thus dealt international business, the question of industrial peace is of as great importance in this day as was the question of internationl peace during the anxious days of the great war. Aside from the grevious loss of life, there is probably as much suffering and inconvenience being caused in the world to-day by strikes as was caused during those painfully long years between 1914 and 1918. The statesman who settles a strike in 1920 is doing his country probably as great a service as he did two or three or four years ago, when he brought into being new armies or new machinery with which to combat and overcome the German menace.**
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> **Sir Charles W. Macara, Bart., who for thirty years has played a leading part in directing the great cotton industry of England and the President of the Federation of Master Cotton Spinners' Associations, deals with the whole question of industrial peace in a comprehensive, though simple way.**

I have always had a strong preference for fact as against theory. I like to point to what has ben done as showing what may be done. In the case of the Industrial Courts proposal now before the people of the United States it is specially apposite to do so. For that proposal has a great deal in common with the Industrial Council, formed by the British Government through my advocacy in 1911; that Council was, I venture to say, as nearly ideal in constitution as any human instrument can be. It was composed of representatives of both Capital and Labor from every great industry whose chairman was Sir George (now Lord) Askwith, chosen in order that the position he filled should be free from any associations which might give rise to bias. Everybody else one the Council was an expert in some industry or other. That Industrial Council achieved in its short life a very remarkable success; in fact, its very success excited the jealousy of the professional politicians in England, who felt that it left them with nothing but a back seat, since it placed the control of industry in the hands of the practical men associated directly with it. Consequently it was allowed to fall into disuse, the politicians pulling the strings against its employment. Had it been utilised at the outbreak and during the war, much dislocation and loss would have been saved to British industry. In the cotton trade alone millions of money would have been saved. In fact, during the war, the only satisfactory period in the cotton trade was that when it was under the guidance of the Cotton Control Board; and the Cotton Control Board was framed upon the principles which were embodied in the Industrial Council.

Though the Industrial Council itself was thus allowed to remain inoperative, the ideas upon which it was founded are more widespread and more vital to-day than ever they were. On those ideas President Wilson recently based the suggestion leading to the settlement of the great American coal strike. On those ideas Britain might have founded her industrial peace policy. In France, Belgium, Italy and Switzerland, legislation has recently been passed embodying those ideas as the best adapted to allaying industrial trouble. What is the explanation of this widespread diffusion of the Industrial Council idea? Simply that the idea is based upon logic, insight, and a thorough knowledge of the requirements of industry.

I would, in the rest of this article, take the opportunity of pointing to what I consider the cardianal features of any measure designed to meet the industrial situation. The first and foremost is that industry should manage its own affairs. This is a lesson taught by the success of the Brooklands Agreement and of

he Industrial Council; taught no less y the failure of schemes which have iven room for the interference of law-ers and politicians. Apart from the osition of chairman, only practical nen associated with industry should be llowed to sit upon the Court of In-lustry.

It is equally important that each in-lustry should be treated as a whole. One cannot lay too much stress on this. When disputes arise in an industry, here must be ready means of discuss-ng and settling them by experts, both on the side of Capital and Labor in the ndustry itself; but, if no settlement can e arrived at in this way, then there nust be a central court or council, com-posed of representatives of both em-ployers and workers who have practical experience of the working of the staple industries, to which the disputes can be referred. A Court composed mostly of Government officials such as has been recently appointed by the British Gov-ernment could only have been created out of officialdom. No practical men would ever suggest such a constitution for a Court whose duty is the settle-ment of labor disputes. This newly-formed body can in no sense be con-sidered a lineal descendant of the in-dustrial Council of 1911. That Council was composed of men holding the most prominent positions in the organizations controlling the staple industries of the country.

The idea of compulsory arbitration is impracticable and must not be imported into the American Industrial Court scheme. In matters of industrial dis-putes the only compulsion is public opinion. The great desideratum, I have always maintained, is to get an impar-tial verdict from an experienced, au-thoritative and representative body, and then the parties will hesitate to take any step to set that verdict aside. Whoever did so would put themselves in the wrong in the eyes of public opinion, which, in all such matters, is the su-preme arbiter. Of course, this assumes that all the verdicts of the Industrial Court would be given the widest possible publicity; but that is so self-evident a necessity that I think it need not be stressed.

These things then I suggest as the main principles in any such proposal as that of the Court of Industry. (1) Ar-bitration by practical men associated with industry. (2) Treating each indus-try as a whole. (3) Getting a suf-ficiently weighty verdict to ensure pub-lic support against any party which might prove recalcitrant. Here we have a solvent for industrial unrest which has been tried with a measure of success that encourages the largest hopes for the fu-ture, and I recommend the embodiment of these principles in the American pro-posal in a stronger form than has yet been secured. In conclusion, I would add that the Court of Industry need not limit itself to the consideration of actual dis-putes. It should endeavor to find means of preventing their occurrence. Much along this line was done by the Industrial Council and the good results are still felt in England; and there is no limit to this field of endeavor if only the right men and the right principles find representa-tion in the central body which is elected to lay down rules for the conduct of in-dustry.

WANT TEXTILE INDUSTRIES INVESTIGATED

The British Imperial Association of Earlscourt recently passed the following resolution and forwarded it to the cabinet at Ottawa:

"Resolved, that we, the British Im-perial Association, do strongly object to the protest of the Manufacturers' As-sociation against having their capital-ization investigated by the Board of Commerce questionnaire, and believe that they should be compelled to do their duty to the country, as well as to the people; and, that in particular, we wish the textile industries investigated fully as to their capitalization."

COTTON GROWING IN QUEENS-LAND

Owing to the high price of cotton special efforts are being made to en-courage the growth of cotton in Queens-land, and the Agricultural Department has distributed large quantities of seed to intending growers. In the northern portions of Australia there are very large areas of land suitable for grow-ing purposes, but the cost of labor is a serious obstacle to combat. Many ef-forts have been made to develop the in-dustry, and it has been proved possible to grow the highest quality of cotton.

Experiments are now being made with a machine for picking cotton and, it is stated, have been successful.

OTTAWA CLOTHIERS CANNOT DO BUSINESS

(Continued from page 39)

the first cost of which was less than $25 had added 50 per cent. to the cost for their margin, but smaller merchants, with a cheaper grade of trade, had not done that. Customs that were alright in 1914 were not so to-day because of the vast difference in the cost of the raw materials and in the cost of doing busi-ness.

Major Duncan pointed out that if a suit cost $10 in 1914 and $20 in 1920 and the merchant added to that cost the same margin for 1920 that he did in 1914, he would be getting a double gross profit, and he contended that cost of handling business had not advanced that much in the interim.

The result of the hearing was a sus-pension of the order as affecting the whole of Canada until February 15th.

PAYS 100c ON THE DOLLAR

In November, F. B. Poirrier, who is doing a clothing business on Upper Water street, Halifax, made an assign-ment for the benefit of his creditors. The estate was promptly liquidated by the official assignee, Hon. G. E. Faulk-ner, who has been able as a result to make a distribution to the creditors of 100 cents on the dollar and turn a small balance to Mr. Poirrier.

The right kind of a strike

CONSOLIDATING TEXTILE INDUSTRY; RISING PRICES IN MEN'S WEAR GOODS

British Trade Commissioner in Ontario Gives First-hand Information Regarding Movements in the Old Land—Big Jump in Felt Hats.

ACCORDING to F. W. Field, British Trade Commissioner in Ontario, important consolidations in the textile industries have recently taken place in the Motherland. Along with these consolidations, expansions are in progress which will considerably add to the productive capacity of English mills. Mr. Field further tells of the tremendous activity in the woollen trade of the enormous demand by foreign countries for felt hats, and of the rising prices in many articles of men's wear. Following is the statement received from Mr. Field:

Textiles

"In the textile industries, as in other industries, the process of consolidation is taking place. The well-known firm of Joshua Hoyle & Sons, Ltd., for example, have made several notable acquisitions. In the early part of the year they acquired the firm of waste spinners and towel manufacturers trading at the Meller Street Mills in Rochdale, trading under the style of Robert Stott's Sons. They are also acquiring the Tong Mill at Bacup, and when this transactien is completed they will have a total of 4,150 looms, and a total of roughly, 264,000 spindles. In other words they will have twice as many spindles and 25 per cent. more looms than they had in 1917. Further expansion will probably take place, adding 125,000 spindles and 1,200 looms to the present capacity.

"The upward tendency of prices still continues in the cotton trade, and manufacturers are not anxious for new business.

"The manufacturing section of the woollen trade is also exceedingly busy, being booked up with orders for many months ahead. The quantity demanded in all markets of the world is still much greater than can possibly be supplied, and prices consequently remain high, and seem to be going still higher. There does not appear to be much possibility of a reduction for at least a year, many manufacturers being booked up for twelve months.

"The export trade in United Kingdom textile goods in October showed large increases in value over the preceding month, cotton yarns and fabrics increased by £6,325,000, woollen yarns and fabrics by £1,386,000, other yarns and fabrics (not of silk) by £376,000. As compared with the value of goods exported in the first ten months of 1913, exports of United Kingdom cotton yarns and textile fabrics in the period January-October this year showed an increase of £38,-135,000, and woollen yarns and fabrics, £36,802,000.

Gloves and Hats

"Further progress has been made in these industries. An association has been formed under the title of the National Association of Fabric Glove Manufacturers of Great Britain, for the purpose of co-operation in securing the better organization of the industry. In 1918 manufacturers produced almost 5¼ million yards of glove fabrics, this output being sufficient to make four-fifths of the number of gloves imported into the United Kingdom from Germany in 1913. Since the outbreak of war the fabric glove industry of this country has grown considerably, and the goods now being produced compare very favorably with those manufactured in Germany.

"The demand for felt hats from home and export buyers is enormous, and manufacturers are still unable to replace the machinery and spare parts which they were unable to get made during the war. A further increase in prices is also anticipated, as prices for the better grey felt hats advanced 50 per cent. at the last sale. Higher wages have recently been conceded.

"With regard to straw hats, there is also likely to be a shortage owing to the diminished supplies of straw plait. Prices are steadily advancing."

NO QUOTATIONS GIVEN AFTER MAY

Representatives of houses selling underwear and knit goods for Fall, 1920, have been out for some weeks with their samples. As stated in last month's issue of MEN'S WEAR REVIEW, underwear is considerably higher in price than last year. The average increase is somewhere between fifteen and twenty per cent. The finer grades containing a greater proportion of silk and all-wool yarns have advanced, according to the statement made by one retailer who had booked his order, between fifteen and twenty per cent. in price. Some of the cheaper lines that contain the greater proportion of cotton yarns have advanced about ten per cent. The demand amongst the retailers seemed to be for the higher grades. Retailers who had booked their Fall orders stated that they had bought slightly heavier than last year. Practically all their orders were for the union garment, though a little trade still continues to be done in two-piece garments.

Not Quoting Prices After May

Owing to the scarcity of the raw materials and the uncertainty of labor costs, one large house manufacturing knit goods has sent out a circular letter stating that they would not accept orders for any more business until after May, and that they would not quote any prices for such goods produced after that time. On all knitted goods shown for Fall there was an advance of from 15 to 20 per cent.

NEW FRENCH PRESIDENT IS A BEAU BRUMMEL

Men who occupy the highest positions which are in the power of any country to give become noted for other things than their outstanding ability and their international standing. The new President of France, M. Deschanel, is such a man, for he is widely known as a man of fashion, who, because of the faultlessness of his dress, his immaculate appearance and the charm of his manner and bearing, is a great favorite with the ladies. In France, he has been regarded as the Beau Brummel for many years, and has been looked to as a man who is a leader of fashion. Striped trousers and Prince Albert coats were introduced into France by the new French President some years ago after he had paid a visit to England. M. Deschanel was the originator of the bell-shaped silk hat for afternoon wear. He is a devotee of dancing and can perform with skill and grace the new tango and fox trot as well as the old-fashioned waltz and two-step.

Will Ask Women to Do Their Shopping Early on Saturdays

ST. JOHN, N.B.—At a meeting of the Clerks' Association the matter of increased membership was discussed. This association is endeavoring to secure Saturday afternoon as a half-holiday, among its different projects.

A resolution was passed that the members appeal to the Women's Council, the Young Women's Patriotic Association, the Trades and Labor Council, and other bodies about the city, and ask that their members do their shopping before 1 o'clock on Saturday, so that the shop employees might benefit by the half-holiday.

In the case of trades and labor, the request is to be made to the employers that their employees be paid on Friday night in order that there may be more general co-operation with the idea.

Thinks Readjustment Period is Now at Hand, No Sudden Slump in Prices at all Likely

W. J. Donald, Ph.D., Secretary Chamber of Commerce, Niagara Falls, Writing For Financial Post, Throws Light Upon Future Developments in Business.

BUSINESS men everywhere are considering the outlook for the future, especially the business trend for the year 1920. No one can predict the immediate future with any degree of confidence, but a number of facts point to some general conclusions.

First.—The retail business men feel that general business is very prosperous. Unfortunately, however, few of them calculate that the price level is generally high, and that what seems to be a greatly-increased cash business is not actually an increase in business. One business man said to me recently that business is not as good as it ought to be. While the volume of turnover in dollars and cents seems high, as a matter of fact it should be higher than it is, in view of the present price levels.

Second.—One business man recently stated that he is looking for a considerable depression in prices and is keeping his stock down to the lowest possible level. We were discussing the question of Canadian exchange, which is a critical question here in Niagara Falls, where we get a very considerable Canadian trade. This business man, one of our largest clothing merchants, stated that he believed that it would be a good thing for merchants to keep their present stocks moving and get them off their shelves at present prices even if they have to stand all the discount on Canadian money. In other words he made it clear that he anticipated a decline in prices in the next six months or less, and that business men will do well to dispose of their present high-priced stocks and that they should buy cautiously in the near future.

Third.—I was impressed recently by the fact that people are not spending money as freely as they were a few weeks or months ago. While in the theatre the other night in a Western city I was amazed at the small attendance. It was due in part, I am sure, to the coal shortage due to the coal strike. The possibility of unemployment due to the lack of fuel supplies certainly threw a scare into the minds of the people. Whether they have entirely recovered or not I do not know. To be sure, the American people recover from their fears with amazing alacrity.

Relations With Britain

Fourth.—European market conditions must have an effect on American business conditions. Europe cannot afford to pay America an extra 25 or 50 per cent.; $4.84 of British money buys only $3.82 worth of American goods, even at the present high prices in America. The British pound probably buys less than one-third of what it bought in America four years ago. Of two possible remedies, the first is for America to loan Great Britain enormous quantities of money, and if she does loan this money she can loan it only for goods sold to Europe, which will in turn increase Europe's productivity. America cannot afford to loan Europe money for purely consumption purposes, nor can Europe afford to borrow money for purely consumption purposes.

The second alternative is that Europe will eventually stop importing. In any case Europe must stop importing anything that looks like luxuries, which is certainly going to affect a very large part of American industry.

In addition I have a very strong conviction that next year Europe will import much less in the way of American foodstuffs. The production of foodstuffs this year has been low. She has not managed to readjust her economic situation sufficiently to provide a bumper crop. I am confident that this will change this next summer, so that Europe will not only dispense with American luxuries but she will also be able to get along with less of American foodstuffs. I think that will become perfectly apparent before the first of July.

Cancellation of U. S. Orders

Formerly it was the habit of debtor countries to adjust their trade balances by means of shipments of gold. This Europe cannot do, nor can she afford to have a continual unfavorable balance of trade with America. It seems to me that American export trade must seek South American and Asian markets. The Canadian market is going to be partly lost to the United States because the discount on the pound sterling is the equivalent of an additional 25 per cent. preference in favor of British products. There have been huge cancellations of Canadian orders in the United States in the course of the last couple of weeks.

Fifth.—Another bit of evidence is a common comment to the effect that big Republican interests in the United States are very anxious to see a depression during the next six or eight months. They feel that it is coming sooner or later and they would rather have it come under the present administration than after the Republicans —if successful—get into office. Personally I put no stock whatever in this sort of argument. My first reason is that there are very important banking interests acknowledging Democratic allegiance which are just as powerful as banking connections with Republican allegiance. My second reason is that while there are individual rogues in business I cannot be made to believe that big business men in the United States could ever be brought together to agree to use financial power to effect political turnover, even if it could be done to their advantage. My third reason is that big business suffers from financial depression as much as any other element. Manufacturing prosperity is so intimately interwoven with the interests of banking that the banks have no advantage whatever in purposely causing depression.

Federal Reserve System

Sixth.—Another factor to consider in the future situation is the influence of the Federal Reserve System. People who used to talk about New York bleeding the country and causing financial depression, completely lacked an understanding of financial operations. They fail to understand that what caused financial depressions was the withdrawal of funds from New York by their banking correspondents and connections in other cities and States. This withdrawal necessitated a curtailment of loans in New York City, with a consequent withdrawal of funds, especially in the most liquid market, namely the stock market.

The National Banking System, before the establishment of a Federal Reserve System, encouraged the piling up of reserves in New York City. This encouraged speculation in the stock market, but when reserves had to be withdrawn from New York, funds were withdrawn from the stock market and prices came down with a crash. The whole system was unelastic both as to expansion and contraction of credit, so that the system was very likely to see great ups and downs in financial America.

Contrast that condition with conditions in most European countries, few of which have had financial depressions the way America experiences them. Here they come regularly about every ten years, but since the establishment of the Federal Reserve System the American credit system has been made elastic. Remember how well the New York Stock Mar-

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Chalk Lines for Fall

Blues With Varying Widths of Stripes Are Selling Well—Demand for Finer Suitings—Canadian Mills Are Turning Out Some Nice Lines—Prices Firmer.

TRAVELLERS who are out on the road with Fall goods in overcoats and suitings say that the trade is picking up the newer creations very quickly. Although they are not seeing a full range of samples because the wholesalers themselves have received only incomplete deliveries of their orders, they are buying just the same and taking the traveller's "say so" for a part of the order they are placing. Wholesalers say that the orders they have placed with British houses are coming in two and three pieces at a time instead of as ordered. Much of their stuff is coming in by express.

Prices are Firmer

Prices being asked are firmer than they were a year ago. While there is an advance in all lines, the advance in tweeds is not as great as that in blues and other plain cloths of high-grade quality. At the same time, it is an instructive lesson to see the tremendous advances that have been made during the last five years. A worsted suiting, all wool, that used to sell to the trade at $2.25 or $2.50 a yard, now runs up to between $8.25 and $10.50 a yard. There are new creations that would never have been accepted before the war, creations that are entirely cotton, and yet sell as high as $4 and $5 a yard.

Chalk Lines are Good

Chalk lines, varying in width, are selling very well for next Fall. They are shown in a large variety of widths in a blue cloth of high-grade quality. Scotch tweeds with a Saxony finish are also being shown in a wide range. These are cloths from British houses.

The Canadian mills are turning out some very nice materials in browns, olives and purple mixtures. The stripe is prominent in them with an over-check. These are in the fine worsted material, and travellers state that there is a brisk sale for them amongst the retailers who have seen them.

Trimmings More Expensive

The trade will find that the trimmings of the modern suit are to be reckoned with in the making of a suit. During the last month there have been two advances in haircloth. Canvas has also taken a big jump in the last month. Trimmings for a suit that used to cost about $3 will now cost about $9.

WILL CONSIDER FOUNDATION OF TEXTILE SCHOOL

Definite Plans Will Be Laid Before Ontario and Quebec Governments

The Textile Foundation of Canada held a meeting at the Queen's Hotel, Toronto, on January 15th, the main object of which was to discuss the possibility and advisability of establishing a textile school in Canada. Col. L. W. Gill, Director of Technical Education of the Dominion Department of Labor, addressed the meeting and pointed out that what aid was given would be given through the provincial channels and he urged the Foundation to present a clear-cut and definite pragram. Col. Gill is of the opinion that favorable consideration would be given an appeal for aid by the education authorities. This point was further elaborated by Dr. F. Merchant, Director of Technical Education for the Province of Ontario, who explained, under what conditions, a provincial grant would be made.

As a result of the deliberation, a representative committee was appointed to formulate a definite plan to place before the governments, both in Ontario and Quebec.

Those present included the following: Thomas Hepburn, Preston; H. Quarmley, Guelph, Ont.; D. V. Pannabaker, Hespeler, Ont.; O. F. Kironac, Warwick, Que.; F. H. Yapp, Hamilton, Ont.; T. P. Webster, E. S. Bates and C. A. Reynolds, Montreal; H. G. Smith, Hamilton, Ont.; J. W. Worth, Peterboro, Ont.; J. M. Lalor, Toronto; A. Burnton, London, Ont.; J. J. Harpell, Ste. Anne's, Que.; C. W. Bates, Carleton Place, Ont., president of the Canadian Textile Institute. President Bates was in the chair.

STILL HIGHER IN THE U. S.

According to H. R. King, of Seattle, who recently addressed the National Retail Clothierss Association of the United States, clothing prices this spring will be from 15 to 40 per cent. higher than at present. The increase, he attributed to a complexity of causes, chief of which was increased pay to workers. He said that labor had advanced 275 per cent. since 1914, and that there had been a marked decrease in the working hours. One other cause was the higher price of Australian wool which, in 1914, was $1.15 a pound and was now $4.10.

"The coming year will be a crucial one for clothing merchants," he said. "It will not so much be a question of making money as to keep the business from going to the rocks."

Col. Fred Levy, of Louisville, announced that there would be an investigation into clothing cost, beginning with woollen manufacturers and then going on to the retailers.

To the statement by Mr. King, Dr. S. W. McClure, secretary of the National Wool Growers' Association, has replied as follows:—

"The truth of the matter is that wool is no higher in Boston, the wool market of the country to-day, than it was ninety days ago. Ordinary three-eighths blood wool is selling in Boston at from $1.30 to $1.40 per pound scoured. To manufacture a suit of man's clothing requires about sixty-two ounces of wool, which can be bought in Boston to-day at $5.25. Thus, on a basis of the present price, the total amount of wool in an average man's suit can be bought for $5.25.

"There may be some reason for advancing the price of clothing, but it cannot be blamed on to the price of wool."

There are days when old fashions are making their reappearance. King Alfonso of Spain recently attended a social function wearing a purple-colored dress suit. Knee breeches and buckled shoes have made their appearance in Old London recently, too. Why shouldn't men show their calves?

PRESENTS LIFE INSURANCE POLICIES TO EMPLOYEES OF W., G. & R. CO.

Policies Range From $500 to $2,000—Thirty-seven Get Maximum Insurance—Includes Galt and Preston Branches—Boxes to Orphan Children and Library to Freeport Military Hospital.

TANGIBLE expressions of mutual goodwill between the directors of the Williams, Greene & Rome Co., of Kitchener, and the employees marked the closing days of the old year. The culmination of nineteen years of service to the employees by the Welfare Department, which has been under the supervision of George DeKleinhans for many years, was the presentation on Christmas Eve to the employees, by the directors, of insurance policies ranging from $500 to $2,000. The exchange of good wishes and the presentation of these policies, of boxes to the children of the Kitchener Orphanage, and of a library to the Freeport Military Hospital, took place at a banquet given on Christmas Eve in the dining hall of the W. G. & R. factory. George DeKleinhans occupied the chair during the proceedings, with him on the platform were the president of the company, S. J. Williams; B. K. Robinson, sales maanger; J. B. Kirby, secretary-treasurer, and E. G. Smith and Geo. W. Stewart, of the travelling staff. A telegram of regret was received from F. S. Hodgins, managing director, who was in Winnipeg on a business trip, but who conveyed his best wishes.

Plan Outlined by President

The plan was outlined by the president, S. J. Wiliams. He stated that life insurance would be provided for all the members of the staff of employees, including the Galt and Preston branches. The initial amount of insurance for each regular employee who had been in the continuous employ of the W. G. & R. Co. six months or more on December 24, 1919, at 12 o'clock noon would be $500, and $100 for each additional year of service, until the maximum of $2,000 is reached by these in the employ of the company fifteen years and over, of whom there were thirty-seven. Men who enlisted for overseas, of whom there were thirty-two, all of whom had returned with the exception of two, would have the time they were away added to the policy, and those who had left the employ of the company and had returned would be given credit for the first term of service. All new employees will benefit in this insurance plan after six months' service. The total amount of this insurance will be $250,000, the entire cost of which is borne by the company. Beneficiaries may be changed from time to time.

Nursing and Disability

It was also intimated by the president that nursing service and free visiting would accompany the insurance plan, and disability benefits will be given to all employees of the company up to the age of sixty years.

A resolution of thanks and appreciation was passed by the employees.

Boxes and Library Donated

An additional feature of the evening's proceedings was the donation of Christmas boxes to twenty-eight of the children of the Kitchener-Orphanage as a result of the generous contributions of the employees. Following this, the library of some 528 books, which had been built up by the employees was presented to Captain Proctor, of the Freeport Military Hospital for the use of the soldiers in that hospital.

IN SEARCH OF WAS EXCELLENT FOREIGN GOODS

E. F. Ely, of Ely Ltd., On Business Trip To British Isles and European Countries—Will Be Gone Three Months

E. F. Ely, of Ely, Limited, left early in January for Cherbourg, France, on a business trip which will occupy about three months of his time in the British Isles and continental countries. Other than centres in the British Isles and France, Mr. Ely will visit Switzerland and Italy; and it will be his object to re-open business arrangements with houses in these countries that were broken off on account of the war. He hopes to place orders for silks, hosiery, shirtings, etc., which will enable him to bring his production at the factory nearer the point where he can cope with the orders that are reaching him. Not only will he enter into more intimate relationships with these foreign houses, but he will appoint a resident buyer in London while there. In Ireland, Mr. Ely will spend considerable time in Dublin and Belfast in search of Irish linens; in Scotland he will book for woollens which are the product of Edinburgh, Glasgow and Sterling; in France, he will seek continuous supplies of hosiery from Paris and Troyes; and in Adleswell, Switzerland, he will seek those products where are used so largely in Ely's neckwear. Some time will also be spent in Northern Italy, at Milan, the heart of the raw silk industry. Time permitting, Mr. Ely will also visit Spain and Portugal.

On his business trip, Mr. Ely is accompanied by Mrs. Ely, and during the time they are away they will attend the winter sports at Lucerne and St. Moritz.

FASHIONS THE WORLD OVER

(Continued from page 49)

Europe's needs must be supplied first, and manufacturers of clothing are finding it hard to get all the materials they want. It is probable that a serious effort will be made to come nearer a standardization in men's clothing, eliminating as much as possible extreme styles that require extra time and labor to create. Accompanying this, will be an effort to conserve materials. The cuff on the sleeve and the trousers may go, thus conserving much material. Canadian designers who have recently returned from the convention in New York state that the coming fall season in suitings will be more conservative. Coats will be a trifle longer and not so shapely as they have been for some seasons. At the same time, the waist line will be dropped a little. On the other hand, some ultra-fashionable styles are being shown with high waist-line and pinch backs. The need of greater production is liable to affect styles considerably in all lines of men's wear. Ties are getting narrower, shirts have less color in them, hats with narrower brims are the vogue for the coming season. But the prices of all lines show no inclination to decline.

Walter A. Wilson has opened a new tailoring shop at St. Thomas. He was formerly alteration tailor for the firm of R. H. & J. Dowler.

INTERESTING FACTS BROUGHT OUT BY CLOTHIERS AT OTTAWA HEARING

Stewart McClenaghan, A. J. Freiman and D. E. Johnson Tell Board of Commerce What it Costs to do Business—"Same Percentage Right Through"—Mr. Murdock Unconvinced.

AT the hearing before the Dominion Board of Commerce, at Ottawa, when Ottawa clothiers claimed they could not do business on the margin of profit allowed by the Board, there were some interesting facts brought out with regard to the whole clothing situation, past and future. Stewart McClenaghan, president of the Two Macs, under examination by T. A. Beament, K. C., counsel for the clothiers, stated that 33 1/3 per cent. profit on suits costing over $25 looked fair on the face of it as that was the margin of profit usually marked up. So far as the 26 per cent. allowed on suits costing less than $25 was concerned, he stated that there would be very few suits for men costing less than that this year, excepting boys' suits, and that the overhead in selling these was such that a 26 per cent. profit was not sufficient. The gross profit of his firm was from 30 to 39 per cent. on cost price instead of 50 per cent. as it ought to be.

Mr. Beament—"Then you don't get the profits you set out to get?"

Mr. McClenaghan—"No, if we did we would all be millionaires."

Other points which were brought out by Mr. McClenaghan were that the overhead cost of men's clothing in his case was 25 to 28 per cent.; that merchants feared a slump after two years of prosperity, a slump that invariably followed a war; that 25 per cent. of his clothing sales were of suits costing less than $25; and that he believed that 50 per cent. on cost on all clothing would be fair to all.

A. J. Freiman Testifies

In replying before the Board, A. J. Freiman stated that the sales cost of his clothing department ran as follows: 1914, 28.9 per cent.; 1915, 28.9 per cent.; 1916, 24.7 per cent.; 1917, 27.5 per cent.; 1918, 29 per cent. Most of his clothing was suits under $25 and doing business on the basis of the Board's order would mean a loss to him of two or three per cent. Of the $50,000 worth of clothing ordered by him for the year, most of it was under $25 a suit. Clothing cost fully 100 per cent. more than in 1914 and general expenses of his clothing department had increased since 1914.

Major Duncan—"Isn't it usual that as your business volume increases there is a proportionate decrease in the overhead."

Mr. Freiman—"That depends upon circumstances. In my figures there are charges for extensive store alterations to care for growing business. Advertising may also cost much more."

Major Duncan—"As a matter of fact, wasn't there such a demand for clothing in 1918 that it was not necessary to advertise as much to sell it."

Mr. Freiman—"We always find advertising essential to our business. If we did not need it we would not buy it."

Advocates Same Percentage Right Through

D. E. Johnson, of Beament & Johnson, stated that in 1918 seventy-five per cent. of their clothing cost less than $25; now less than twenty-five per cent. was in that class

Mr. O'Connor—"Can you conceive why it should cost more to sell a $25 suit here than in Toronto."

Mr. Johnson—"It seems to me there is only one solution to this. We should have the same percentage right through as in boots and shoes. Then there wouldn't be a murmur from the clothing men and none of us would get too much money at that."

Mr. Murdock—"I have not yet heard one tangible reason why the clothiers in Ottawa should get a larger margin than those in Toronto."

DOING ITS BEST

Sir George Foster in replying to the delegation from the Dominion Retail Merchants' Association which met in Ottawa in January remarked that the appointment of the Board of Commerce was an attempt to settle prevailing unrest resulting from the increased cost of living. It might be that the Board was not a perfect organization, but no one was perfect: and Sir George felt that the Board was doing its best. However, the delegation had presented their views and, necessarily, an answer could not be given right away. He promised full consideration of the representations made.

ANOTHER CLOTHING COMPANY FOR ARNPRIOR

A. Bremner, of Arnprior, and Wilmost Humphries, of Carp, are about to form a new company called the New Era Co. To partially overcome the difficulty of getting sufficient help, they are installing electrically-driven machinery. For this purpose, they are utilizing the large basement of the new Cunningham block on John street. Operations will commence within a few weeks.

Occupy Montreal New Quarters

TOOKE'S CELEBRATE OPENING OF NEW BUILDING

Tooke Bros., shirt manufacturers, of Montreal, celebrated, on Friday, January 9, the opening of the most recent addition to their group of factory and warehouse buildings.

The new building is a four-storey structure, built up between the three sides of the main building, which is in the form of a U. It is impossible to say, at present, with accuracy, just how much the volume of business will be increased; however, for the time being they will have ample "elbow-room" while making provisions for the future. The company was badly cramped for space both in manufacturing and storing their product, but it is believed that the additional 15,000 square feet of space afforded them by the addition of the new building will provide them with adequate room to cope with the increasing demand for their goods. It might be termed a general broadening out, more than anything else, as the four-storey addition will be used both as a factory and a warehouse.

To celebrate the events, the management gave a reception to their employees and friends, which was largely attended, over nine hundred people being present.

Three floors of the new addition were used for the occasion.

A short and interesting concert was held on the top floor; Mr. W. A. Brophey, managing-director, took the chair.

After welcoming the employees and their friends with a few well-chosen words, Mr. Brophey introduced Mr. W. A. Tooke, the president of the company.

Mr Tooke gave a short history of the growth of the company since its removal to St. Henri over twenty years ago. From one company employing three hundred people it had developed into four different companies employing over a thousand. He spoke of his late father, the founder of the business, Mr. Benjamin Tooke, to whose splendid foresight and business acumen much of the later success of the company was due.

The programme then proceeded, and afterwards the floor was cleared for dancing. Another floor was given over to cards, and some two hundred people did their level best to lift one of the several prizes provided by the management. Refreshments were served later, and altogether the employees were treated to a very enjoyable evening.

It is to the credit of the management that there was no confusion at any time, the arrangements for attending the large crowds and checking clothing, etc., being run with perfect smoothness.

The general committee handling the arrangements consisted of the following: Messrs. W. A. Brophey (chairman); F. C. Wolever, L. Tracey, R. M. Young, W. H. Eager, J. Tubman, E. S. Washburn, J. E. Fradd, and Miss Pettigrew.

NECKWEAR

Roman Stripes and Bars in Ties; Floral Designs Also Being Shown

Nothing Startlingly New in Spring Neckwear—Scarcity of Silk Brings Narrower Shapes—Swiss Silks Shown in Better Qualities Than American—Buyers Get Short Quantities in New York—Buying Retail for Manufacture.

AMONG the new creations in neckwear for the Easter trade, stripes and floral designs will take a prominent place. The whole neckwear outlook for the present year does not promise anything startlingly new. The market for silks is strictly limited; and both styles and designs in ties will be very much dependent upon the quantities of silks that manufacturers are able to get, rather than the particular kinds they would like to get. Both the manufacturer and the jobber are not worrying one whit about getting rid of their goods; their worry consists of wondering how they can get what they want either to make up into ties or to sell to the retailer.

Educating the Public

"We are going to try to educate the people to wear narrower ties," said one manufacturer to MEN'S WEAR REVIEW, "because of the scarcity of silks. If men want wider ties they will have to pay the price for them. We have a standard size; wider than that will mean $2.00 a dozen more, and if a man takes the narrower one he can get it for $2.00 a dozen less." Inasmuch, therefore, as there do not appear to be any very distinctive styles or notions for the coming seasons, the retailer is pretty safe in booking what appeals to him for the particular community in which he does business.

As indicated in last month's MEN'S WEAR REVIEW, ties are to be narrower. Ties shown at Easter will be narrower than those that have been on the market for some months past; withal, there will not be a radical change. All lines of men's wear this year, be it a suit of clothes, a necktie, a hat, a shirt, or what not, promise to be more than ordinarily conservative on account of more attention being paid to production than fancies.

Will Conserve Silk

By cutting ties narrower, vast quantities of silk will be saved. The American styles are even more radical in this respect that the Canadian promise to be. Some of their creations for Easter will run as narrow as 3½ inches at the bottom. The narrowest tie being shown by one house is 4 inches at the bottom. Their standard tie is 5½ inches; and the widest one will be 6 inches at the bottom. The prices of these ties will range from $13.50 to $36.00 a dozen. The range is large in stripes and floral designs in all colors, among which are some beautiful blendings. After Easter, foulards and polka dots will come in rather strong.

Alternative to Foulards

In case foulards do not come, provision has been made by one manufacturer to use American dress goods silks. These will make up into ties selling from $12.00 a dozen up, but they are all in stripes. There are many colors, but only the stripe is shown in design.

Deliveries of silks to be made up into neckwear are very slow. MEN'S WEAR REVIEW was informed by one maker that silks ordered a year ago had just arrived the middle of January. All deliveries seem to be from two to four months behind scheduled time. Price tendency is to stay up, and any repeats that are being booked are considerably in advance of the original order. In the case of Switzerland, for instance, where silks for neckwear are largely procured, the Government has declared that forty-four hours constitute a week's work. It used to be fifty-six hours, then it went down to forty-eight. With the working week forty-four hours, it is not difficult to understand why deliveries are being delayed.

Buyers Report Silk Scarcity

Buyers who have recently returned from New York, where they sought silks for manufacturing into ties, come back with but scanty success. One buyer showed a representative of MEN'S WEAR REVIEW a creation that had its origin in the Alabama cotton fields and was woven on silk looms. It used to make up into a tie that sold to the consumer at 25 cents; it will now sell at not less than $1.00 and more likely $1.25. As the demand is for the better goods, this buyer thinks that the sale of these ties will be very slow. Other silks that were formerly bought in New York at 82½ cents are now $3.25 net at New York.

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GIVES 10% BONUS TO EMPLOYEES

"De reason dat I puts mo' elbow-grease into Mis Smith's washin' and gives a extra flute to her shut-waists is becaze she never fails to mirate 'bout how I is de boss washer lady, an' how grand her longery looks. Whilst de odder folks I washes for is des as silent 'bout how I does up der clothes as ef dey was clams on ice, which aint talkative animals, Sis Mirandy, no ways you look at 'em."

In reading these lines from "Mirandy on Appreciation" to his employees as they had gathered about him in the workroom, J. A. Sword, of the J. A. Sword Neckwear Company, gave a tangible expression to his sentiments by presenting each member of the staff with a ten per cent. bonus. The president called the employees together in the workroom and, standing on a workroom table, he told them first in words and then in deeds how he had appreciated their services during the past year. To each one of them he handed in person the bonus, expressing by a few words to each his gratitude for their help.

The pleasant little episode ended with three cheers for Mr. Sword.

THE READJUSTMENT PERIOD

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ket stood the strain of the declaration of war in 1914. To be sure there was a decline in prices, but the Federal Reserve Act had been put into effect a few months before and instead of complete commercial ruin as might have been expected under the old system, America recovered at once.

My personal opinion is that the Federal Reserve System has ended the system of periodical crises. The liquidation of markets since 1914 has gone on gradually and systematically rather than disastrously and with ruin. I do not believe that we will ever be able to mark off definite periods of crises and depression the way we did formerly.

If it were true that business men were disposed to deliberately swing business conditions to affect the democratic rate adversely, which I do not believe they would, it might have been possible under the old banking law, but I do not believe that it is feasible under the Federal Reserve System. Our present banking system is so much more flexible that it would take something a good deal more fundamental than the unsound political judgment of a few men to control the commercial situation in such a fashion.

Gradual Liquidation

My own feeling is that a gradual liquidation of credits is going to come about and that prices are going to come down, but I do think that the liquidation, which I think will begin soon, is going to be gradual. I do not think we will have a period of serious unemployment caused by industrial depression or that goods will be unable to find a market. The chief factor to consider, to my mind, is the fact that Europe and Canada will discontinue importing goods from the United States in as large quantities as during the past few years, and that there will be a larger quantity of goods for sale in America, especially goods which we can consume and which we can use for productive purposes.

The year of 1919 has been a year of realignment of finances and industries for peace-time pursuits. That realignment is going on with remarkable facility and with remarkable little financial disturbance within America, thanks to the Fereral Reserve System, and I feel fairly confident that we are now ready for great progress in peace-time pursuits, that the supply of goods will gradually increase and that we have reached the beginning of a gradual downward trend of prices.

The annual report of the Hart, Schaffner & Marx Clothing Co., of Chicago, shows that their net profits for the year ending November 30, 1919, were $2,200,218. After preferred dividends and federal taxes, the company earned 13.11 per cent. on its $15,000,000 common stock, as compared with 8.30 the preceding year.

TO GET DYES FROM THE HUNS

A committee of dye users from the British Isles has gone to Germany to select and purchase two million pounds' worth of dyestuffs, owing to the shortage of suitable dyes for trade use here. It is reported that the British Government is financing the scheme. Recently, the "Board of Trade Journal" announced the formation of an expert committee in connection with the distribution of dyestuffs from Germany under the reparations clause of the peace treaty. The visit of this committee, however, is in addition to this event.

MORATORIUM EXTENDED TO FEBRUARY, 1921

REGINA, Sask. — A bill giving the Government power to extend moratorium provisions in this Province for another six months, or for one year after the termination of the war, has been given its second reading in the Legislature.

As the Peace Treaty was signed on January 10, protection will be extended until January 10, 1921. A Moratorium Act was passed by the Saskatchewan Legislature at an emergency session in 1914, but the Government did not put into effect an absolute moratorium, as was done in some of the other Provinces and in other countries.

STYLE TENDENCIES OF 1920

At the Tenth Annual Convention of the International Association of Clothing Designers, at which many Canadian designers were present, held in the McAlpine Hotel, New York, early in January, the style committee brought in their report, the tone of which was to bar all radical style changes for 1920. Their report which was adopted was as follows:—

1920 Style Forecast

The report in full follows:—

"Tendency for sack coats is longer in length, liberal chest and shoulder effect, low gorge and slender hip appearance.

"The popular overcoat trend will be for loose, draped effects, especially of the raglan type with or without belt, one, two or three-piece sleeves.

"1. Men's conservative three-button sack. Length, 30½ inches. Plain notch lapel, medium width. Regular pockets. Sleeve with vent and two buttons. Natural shoulders. Plain 10-inch centre vent. Gorge of medium height.

"2. Young men's three-button sack. Length, 30½ inches. Medium shoulder. Narrow notched lapel, regular pockets, narrow flaps. Medium width sleeve finished with vent and three buttons. Body, semi-form fitting with narrow hips. Twelve-inch hook vent. Medium low gorge. Pockets, 9½ inches below breast line. Lower button on line with lower pocket.

"3. Young men's two-button sack. Length, 31 inches. Shoulder, 5 inches. Semi-peaked lapels. Regular flap pockets. Sleeves roomy at elbow, tapering to wrist with open vent finished with three buttons. Body slender lines; decided chest effect. Seam back, no vent. Low gorge. Pockets, 9½ inches below breast line. Lower button, 2½ inches above pocket. Nearly straight front, boldly rounded corners, clinging hip effect.

"4. Young men's extreme two-button sack. Length, 31½ inches. Shoulder, 5 inches. Narrow notched lapel. Low gorge. Welt or piped pockets. Sleeves roomy at elbow, tapering to wrist with open vent finished with three buttons. Body slender lines, decided chest effect. Seam back, no vent. Pockets, 9½ inches below breast line, lower button 3 inches above pocket. Cutaway front, extremely rounded corners, clinging hip effect.

"5. Young men's three-button double-breasted sack. Soft roll to second button, 31 inches long. Shoulders, 5 inches wide. Half peaked lapel, medium width, low gorge. Flap pockets. Sleeves roomy at elbows, tapering to wrists with open vent, finished with three buttons. Body slender lines, decided chest effect. Seam back, no vent. Pockets, 9½ inches below breast line. Lower button opposite pocket. Clinging hip effect.

"There is a tendency in young men's trousers toward bell bottom effects.

"Waistcoats—Single-breasted, no collar, 14-inch opening; 5 button; length, 27½ inches; welt pockets.

"6. Men's conservative overcoat. Length, 42 inches. Velvet collar. Regular pockets, vent back.

"7. Single or double breasted, form-fitting overcoat. Forty-one inches long. Hook vent. Regular pockets. Sleeve open vent and no button. Collar optional.

"8. Young men's three-button, double-breasted overcoat. Forty inches long. Soft roll to second button. Notched lapel, medium width. Low gorge. Regular pockets. Body slender lines, decided chest effect, deep hook vent.

"9. Ulsterette. Three button, double-breasted. Forty-three inches long. Body slender lines, decided chest effect. Belt optional. Flap or patched pockets, deep hook vent.

"10. Men's ulster. Three or four button, double-breasted. Forty-eight inches long. Patch pockets with flaps, muff pockets optional. Two-piece back belt with two buttons. Plain vent, sleeves finished with tab and two buttons.

"11. English raglan. Three buttons, double-breasted. Length, 46 inches. Large patch pockets. One or two-piece sleeves. Deep armhole. Belt all around with buckle.

"12. Raglan ulsterette. Three-button. Double-breasted. Three-quarter belt or belt all around with buckle. Slanting or patch pockets. Inverted pleat at centre of back. Three-piece sleeve. Length, 43 inches.

"13. Slip-on overcoat. Length, 43⅞ inches. Four and one-half inch shoulder. Split sleeve finished with cuff Low armhole. Full skirt. Coat has patch pockets. No vent."

MARKET REPORTS

TORONTO, Jan. 31—The month of January has been one of big sales and not too much buying on the part of the retailer. One of the outstanding developments of the month has been the cancellation on the part of the retailer of considerable quantities of clothing ordered from the wholesalers. MEN'S WEAR REVIEW knows of one case where a retailer cancelled orders for some $16,000. Men in the trade are trying to steer clear of the danger of over-stocking at a time when the air is apparently full of uncertainties. There is no pessimism on their part; it is merely taking precaution. This condition is, perhaps, more or less local in its application. Travelers who are out on the road say that buying is very free in most lines in spite of the fact that merchants are being faced with increases in prices in nearly all lines of men's wear and haberdashery.

UNDERWEAR

There has been a good deal of buying in Fall underwear. Prices over those prevailing the same time a year ago show an advance of ten to twenty per cent., the higher advances being in the high grade lines. There are some inferior lines, containing a good deal of cotton, on the market at about the same price as a year ago, but manufacturers' agents state that most of the buying is of the higher grade qualities in spite of the bigger increases in price.

CLOTHING

Practically no Fall lines are being shown yet, in fact, designers have just returned from the New York convention, where their ideas were brushed up for Fall styles. These styles are apt to vary a good deal. There will be the usual extreme styles with even closer fitting backs than formerly, with double slits at the back. On the whole, however, the tendency has been described to MEN'S WEAR REVIEW as more conservative in outlook. The nearer standardization can be approached in view of the difficulty in getting out all the goods that are required by the trade, the better the manufacturers will like it. There is still great delay in deliveries. Last month we said that there were manufacturers still filling Fall, 1919, orders. The same thing is true to-day; all 1919 orders have not yet been filled.

HATS AND CAPS

Hats for Fall are on the market and increases are very pronounced. A good Canadian felt hat is going to cost the customer somewhere between $6.00 and $8.00; the materials are very hard to get. Velours are selling well and are very hard to get. MEN'S WEAR REVIEW knows of one firm that usually got two thousand dozens of velours from one house; this year they have been told that they can have one hundred and twenty dozen. Rationing is going on even in the hat business. The cheapest velours on the market will run at about $67 to the trade and from that on to $120. Velours are selling in Winnipeg to-day to the public at $30 each and are selling well. There is absolutely no difficulty in selling hats to the trade, so wholesalers say. Tweed hats with air holes and a bow are being shown.

SHIRTS AND COLLARS

The shirt market is still the most difficult of all the markets. Twice fortunate is that man who can get what he wants when he wants it. One large firm told MEN'S WEAR REVIEW that they had not had a traveler on the road for some months and did not expect to have one till May at least. They can't begin to fill the orders that reach them.

Collars took a jump on the first of January to $2.60 a dozen. They are now selling to the public at 35 cents or 3 for $1.00. Soft collars are still in big demand.

NECKWEAR AND HOSIERY

Manufacturers returning from New York, where they sought to buy silks for neckwear, came back with small quantities and, in the cheaper lines, poor qualities. They are buying anything they can get to make into neckwear, anywhere. They have even bought silk over the retail counter for this purpose. Stripes in Roman and other designs are good and shapes are getting decidedly narrower. Swiss silks are beginning to come in and it is felt that this will have a tendency to give a larger market for the manufacturer at a better price than he is getting across the line.

English hosiery is showing for Fall in lovats and heather. For boys, golf hose are strong and are shown in good colors. The prices are high and promise to be higher as the season advances. Repeats that have been given by wholesalers from English houses show an increase of from ten to twenty per cent.

BOARD'S POWERS DEFINED

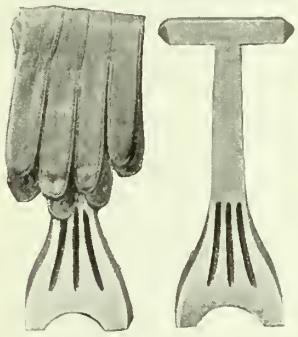
Continued from page 54

The mail order houses were also under fire, and the opinion of the delegates was unanimously to the effect, with regard to the parcel post service, that all parcels by mail should cover the cost of carrying them; that no portion of the cost of operating the parcel post system should be applied to the cost of carrying letters in the mail.

The Government will also be requested to provide that there shall be no increase to the "limit size" of the parcels to be carried by the system.

Against Eight-hour Day

The convention went on record as being unanimously in favor of daylight saving for towns and cities, and opposed to a legislated 8-hour day. In this respect it was claimed that the legislation enjoyed now, which gives to each Province the power to regulate the hours at which shops may open and



close, according to the desire expressed by the majority of the merchants concerned, is sufficient, without the necessity for a flat 8-hour day, which, it was declared, would be unworkable for the retail trades.

Would Bar Orientals

Retail merchants from the West voiced objection to Oriental imimgration and it was moved by Mr. J. H. McRobbie, of Vancouver, that the Government be memorialized that all Oriental immigration to Canada be prohibited.

Western delegates stated that the Chinese were embarking in the clothing and grocery trades to the dissatisfaction of the retail merchants.

The clothiers' section of the Associatoin suggested that the Board of Commerce order should be altered to allow retail clothiers to add $2 to the price of each suit, to take care of the cost of alterations and fitting.

FIRE IN OTTAWA

Fire, smoke and water destroyed a large quantity of valuable men's wear in the store of R. McGiffin, Ltd., Sparks Street, Ottawa, on November 25, the loss running into several thousand dollars. An overheated pipe in the furnace is said to have been the cause of the fire, which was luckily seen by a passer-by at 12.35 a.m.

THE ORIGIN OF THE SILK HAT

Antiquity Links It With Inciting to Riots and Police Court Scenes—Calculated to Frighten People

The silk hat which now marks the well-dressed man had a stormy origin. Time was when women and children fainted at its appearance, dogs yelped and general pandemonium reigned. Where now it graces social events, court functions and Parliamentary corridors, it first made its debut in the police court. But here is the story:—

"John Hetherington was arraigned before the Lord Mayor on a charge of breach of the peace and inciting to riot, and was required to give bonds in the sum of £500.

"It was in evidence that Mr. Hetherington appeared on the public highway wearing upon his head what he called a silk hat (which was offered in evidence), a tall structure having a shiny lustre and calculated to frighten timid people.

"As a matter of fact, the officers of the Crown stated that several women fainted at the unusual sight, while children screamed, dogs yelped, and a younger son of Cordwainer Thomas, who was returning from a chandler's shop, was thrown down by the crowd and had his right arm broken.

"For these reasons the defendant was seized by the guards and taken before the Lord Mayor. In extenuation of his crime, the defendant claimed that he had not violated any law of the kingdom, but was merely exercising a right to appear in a head-dress of his own design, a right not denied any Englishman."

NEW WINDOW FIXTURES FOR THE TRADE

The Dale Wax Figure Co., of Toronto, is in the market with a new set of fixtures for clothing houses. They are of wooden construction and are ornamental as well as useful. Finished in rich gold, they are relieved with narrow black stripes. Other than the collar and glove stands shown in the accompanying photographs, there are stands for ties, shirts, hats and shoes; and there are bases on which forms for showing coats can be had. For purely decorative purposes, there is also a pedestal shown.

Catchy Phrases For Show Cards

We suit you best if we suit you first.

We are offering clothing that will make you appreciate us.

There is superior grace and character in all our suits and overcoats.

If your suit didn't wear out what would we do for new business?

No better time than now to buy overcoats. Good ones will be no cheaper.

A man's figure is his own. All we do with it is fit it properly with our nifty suits.

ORDER DELAYED TILL FEB. 15th

The order of the Board of Commerce fixing the profits of clothiers at twenty-six per cent. on suits costing less than $25 and 33 1/3 per cent. on suits costing over that amount will not become effective until after February 15th. During hearing of the objections of the Ottawa clothiers to the proposed order. Chairman Robson of the Board gave a verbal ruling extending until February 15th, the time in which clothiers throughout Canada must send in replies to the questionnaire of the Board relating to their business. This ruling, however, does not suspend the order in the case of the Toronto retailers.

STILL SEEKING INFORMATION FROM CLOTHIERS

A further questionnaire has been sent out to clothiers by the Board of Commerce. The answers to the questions asked really summarize the business for the year 1919, as well as asking information regarding orders placed for the current year. Retailers with whom MEN'S WEAR REVIEW talked stated that answering these questions would involve considerable amount of labor and time. It was further stated that, until the Supreme Court of Canada decided the point as to the constitutionality of the Board of Commerce, no action would be taken to compile the information sought.

Following is the questionnaire:

You are requested to furnish this office by February 15th, 1920, with the following information regarding your business. Where this letter is addressed to a departmental store in which the sale of men's and boys' clothing is departmentalized, the information in question (a) is required only for the departments concerned. Where the store is not departmentalized, but other goods beside men's and boys' clothing are carried, question (a) should be answered for the whole business.

If in your case the annual year, 1919, was closed before January 31st, say on December 31st, the information supplied should be as of the date on which the year closed. If the year closes after January 31st, this office should be so informed. The information will then be required 15 days after the close of the fiscal year.

(a) Give balance sheets for the year ending January 31st, 1920. These are to include statement of assets and liabilities, profit and loss and trading accounts.

(b) Give an itemized statement of stock on hand of men's suits and overcoats as of January 31st, 1920, according to Form A attached.

(c) Give a similar statement of men's suits and overcoats ordered for future delivery.

(d) Give a similar statement of boys' clothing on hand and ordered.

Says Railway's Action Would Make Rubber Stamp Out of Board

Chairman of Dominion Railway Commissioners is Outspoken Regarding Refusal of Lines to Obey Order Issued re Publishing of Joint Rates.

OTTAWA.—A case which will affect business men all over Canada was heard before the Dominion Railway Commissioners on Tuesday afternoon, when the Canadian Railways were asked to show cause why they had not obeyed the order issued some time ago re the publishing of joint rates.

The railways came back rather unexpectedly by basing practically their whole defence around the point that the Railway Board had no authority to issue any such order.

A peculiar situation arises in this connection in that the Railway Board has the right to interpret the Act governing the case. If this interpretation is not acceptable to the railways an appeal can be made to the Supreme Court. This may be done if the Board interprets the Act and gives a decision against the railways.

This Point Offset

The railways attempted to make another point by declaring that only one complaint had been made in connection with their failure to publish joint rates as ordered. This, however, was offset by complaints which were in the hands of the Commissioners in addition to that mentioned by the railways, and also by the statement that the Canadian Manufacturers' Association has a number of complaints from business men who are interested in the matter.

Chairman Carvell of the Board was rather outspoken in regard to what he thought of the railways' action in ignoring the Board's orders.

"It would mean making the Railway Board merely a rubber stamp," he declared. "Just because some persons do not like the order we issued is no reason at all why it should be disobeyed."

Made Investigation

He also commented on the fact that the Commissioners, before issuing the order, made a very complete investigation into the matter, and did not arrive at their decision hastily.

The question is one which interests all merchants and manufacturers who have to ship goods to points necessitating their carriage over two lines of railways.

Manufacturer to Absorb Further Wage Increases

Ask That Fresh Labor Demands Be Met Out of Manufacturers' Profits And Not Passed on to Retailer and Consumer

That the clothing retailers refuse longer to absorb further wage increases in the manufacturing industry to pass on to the consumer seems to be the tentative agreement arrived at between representatives of the retailers and the Department of Justice of the United States government. A serious effort is being made in that country to strike an effective blow at the high cost of living; and the retailer has, apparently, come to the conclusion that the profits of the manufacturer must go to help cut down the price, both to himself and to the man he faces over the counter.

Use Manufacturers' Profits

The decision of the retail clothing men on this point, namely, that the increased wages in the manufacturing industry must be met by the manufacturers themselves, is the more significant in view of the fact that a demand for a 30 per cent. increase by the garment workers of New York is now pending. In the conference that has been held by representative retailers and the officials of the Department of Justice, the men of the trade have held that these continual and substantial increases to the garment workers have, ultimately, been carried by the retailer and then the consumer. They have, it is claimed, been responsible more than anything else for the high cost of clothing.

Favor Standardized Clothes

Another important development of these conferences has been the practical adoption by both the representative retail men and the Department of Justice of the idea of standardized clothes. Confidence has been expressed that the idea of standardized clothing as a means to hasten the return of lower clothing prices, clothing manufactured from standard fabrics at fixed prices, within the means of the low salaried lawyer, could be adopted and successfully put into effect by the clothing industry.

In Canada, where an entirely different method is being pursued in an attempt to reduce the cost of clothing, this united action will be watched with considerable interest.

There is a story that a Toronto woollen expert declared on seeing two samples of serge that one was made by a British manufacturer and the other by a Canadian mill, and that the latter was worth three dollars per suit more. It turns out that both were made by the Hespeler mill. One can't always tell, can one?

ENGLISH STYLES IN HOSIERY BEING SHOWN FOR FALL, 1920

English and Scotch Woollen Goods in Lovat, Heather and Plain Shades—Golf Hose for Children—High Prices and Higher for Repeat Orders.

SOONER or later, it seems, English styles make their appearance in Canada and are adopted by the fashionable set. When tight trousers were introduced as an English importation they were laughed at, but they were worn just the same. Sport was made of the corset-cut coat; but it wasn't long before the corset-cut coat became "THE" thing amongst the Beau Brummels. The big shape in an English cap was scoffed at; but, once again the English cap won out and is here to stay. Some noted Englishman once said that the arm of England was as long as the Winter's night where injustice lifted its head. English styles also seem to be as long as the Winter's night in reaching out to the uttermost parts of the earth.

New Hose for Fall

There will be at least two particularly new things in the way of hose for Fall, 1920. They are distinctly English in their style, and, where they have been shown, have taken particularly well in large centres where there is a large English population. This refers more especially to the new golf hose for children. A sprinkling of them has already put in an appearance on Fifth Avenue, New York; the best-dressed children have been seen with them. The shades in which they are shown are lovat, heather and plain, and the quality is of the best. The creation is decidedly new and advance sales have been good on them.

Hose at $60 a Dozen

The other novelty is a high-grade English and Scotch half-hose in lovat, heather and plain shades. In the plain shades the hose are embroidered well up the sides. These woollen hose are, in a measure, displacing the silk novelties that have been so largely imported from the United States. While it would be hardly accurate to say that the exchange rate is wholly influencing buyers to place larger orders in Britain, the fact remains that it is responsible for heavier buying there at the present time, and this buying has a relative effect upon styles. The buyer in one large house with which MEN'S WEAR REVIEW talked stated that he had purchased far more English goods in the last year than ever before, and he referred particularly to hose. The rate of exchange means a great deal to the Canadian buyer, and he is taking every advantage of it.

These hose are commanding big prices but they are of the very finest grade of wool. They go as high as $60 a dozen and will command a fancy price when they are placed on the shelves for purchase by the retailer. In spite of the price, however, they are selling well.

One house handling these goods bought their first instalment months ago. The same goods are now selling at from 10 to 20 per cent. higher, and they estimate that by the time they order repeats they will be from 25 to 35 per cent. higher. In nearly all lines of English goods this is the case. Mills are filled up with orders for the present year and some well on into the next. Prices are frequently not quoted by English houses at all, except to say that they will be the market figure at time of shipment. It seems that the dispesition of retailers to thoroughly realize that prices will not fall during 1920 might well be followed out in purchasing hose as everything else.

BRITISH FIRM OPENING BRANCH

Gerrish, Ames and Simpkins Open Branch Office in Toronto—British Trade Brisk

A new English firm has placed its representative in Toronto. Gerrish, Ames and Simpkins, Ltd., of Carter Lane, London, with manufacturing establishments at Leeds, Reading, and other centres of the United Kingdom, are represented here by S. J. Clayton at Room 307, Stair Building. This firm has six factories under its control, and among the goods which they are offering for Canadian consumption are raincoats, fancy vests, flannel trousers, sport coats and trousers, and Heath ready-to-wear suits. This is the first time this English firm has attempted to capture a portion of the Canadian import trade.

Mr. Clayton, who has recently returned from a business trip to England, is most optimistic regarding British export trade, not only with Canada, but with all other European and overseas countries. He stated to MEN'S WEAR REVIEW that business was never so brisk on British markets as during the last few months, and that most British manufacturers have all the business they can handle for 1920, and many of them well on into 1921. Moreover, he said, he was finding an increasing demand for British goods due to two or three causes. The rate of exchange was having something to do with it; the preference for British rather than American goods was another factor; while the returned soldier, who had seen something of English goods and styles, and liked them, was still a third factor in the increasing demand for English wears.

MODELS SHOWN AT NEW YORK FOR YEAR 1920

Ulsterettes Dominate Exhibit — Overcoats and Sack Coats in Double-Breasted Models—Some Novelties

Some of the features of the style exhibit at the International Association of Clothing Designers' convention held in New York in January are described in "Men's Wear" as follows:

Ulsterettes dominated the exhibit. For the most part there were three-button models, belted, and carrying but little from the models sold during the current season. Sack coats shown were mostly of a semi-form fitting model, about 31 inches long, but the extreme waist line model was not among the exhibits. Only an occasional high point lapel was seen. The exhibit of sack coats was composed mostly of two and three-button, double-breasted models, and some one-button models were shown. No display of evening clothes was made. A limited display of boy's clothing disclosed no radical departure from current styles.

An ulsterette, which attracted the attention and favorable comment of the visitors, was a three-button model having two breast pockets with lapels and two slash side pockets. It had an inverted pleat to waist. A revere from each shoulder to the bottom contained ten rows of stitching as did the flaps on pockets and the belt.

A novelty that occasioned interest was a three-button ulsterette with flap patch pockets. It had leather buttons throughout, its two-piece belt in the back being finished off with two leather buttons and the cuffs were likewise trimmed with two leather buttons each. Its belt drew the garment somewhat tight against the form. It had a deep vent to the waist. Practically all of the overcoats and most of the sack coats were double-breasted models and deep vents characterized nearly all of the exhibits. Most of the ulsters had soft roll collars, which buttoned to the second button. The color in which these models were shown was mostly brown, with a fair number of dark grays. Cuffs were seen on most of the ulsters, although some overcoats were displayed which had the vent cuff.

OLD ESTABLISHED BUSINESS INCORPORATED

The F. Kinsman Co., Ltd., has been incorporated at Fonthill, with Fred Kinsman, president; H. F. Kinsman, secretary; and Ernest F. Kinsman, managing director.

This business, in which men's wear is carried, is one of the oldest established in the Niagara district. It was started by Danson Kinsman in the year 1862, and was taken over by Fred Kinsman, the president of the new incorporated company, in 1884.

ROMAN STRIPES AND BARS

(Continued from page 63)

Mr. Milne, of the Wm. Milne Company, states that silks in New York have advanced nearly one hundred per cent. in the last few months, since October. Stripes, he says, are coming in strong again and the shapes wil be decidedly uarrower than they were. The necessity for so conserving silk that a tie at a reasonably popular price may be put on the market is, he says, the cause for this. Knitted ties in New York are as narrow as 1½ inches, and while he does not think they will get so narrow here, he believes that by Easter there will be a marked difference in the styles being shown. Roman stripes are good, so are plain bars. Mr. Milne stated that he believed he was very fortunate in New York in getting the silks he wanted; he got about 20 per cent. of what he expected to get.

Retail Buying is Brisk

As an evidence of the way in which the retail trade is buying, Mr. Milne stated that he had put a bunch of samples out on the road on a Monday and had called them in on Thursday, because they were all sold out. There is a line out at $10.50, but the more popular line in the cheaper grades is $12.50 to $13.50.

Swiss Silks Are Coming

Mr. Cannon, of the A. T. Reid Co., Ltd., states that the materials being shown in New York for ties are of a poor quality in the grades that go to make a popular-priced tie. He showed MEN'S WEAR REVIEW a silk sent from New York at $21.00 a yard that looked very poor in comparison with Swiss creations at $24.00 that were decidedly good in quality and design. Mr. Cannon believes that the Swiss silks will soon be coming to the relief of the trade here, and that, although prices will be very high, the qualities will be much better in the Swiss creations. He reports that houses offering their silks for sale in New York were sorry they did not ask more for them, as they would have had no difficulty in getting them.

According to Mr. Cannon, the day of novelties is passed—at least for some time to come. No more can the manufacturer ask for certain designs and fancy creations for particular seasons—he takes what he can get and he gets what somebody wants to let him have. Stripes, he says, are very good and ties are narrower. Ties being shown in New York in the wider shapes are the cheaper lines while the better lines are the narrower ties. This will be followed here.

This house also reports trade very active among the retailers. Mr. Cannon said they had bought 60 ranges for ties in two cloths, 30 in each cloth. They were sent four samples in each line and they went on the road with these samples, explaining to the trade that there would be 26 other ranges, the selection of which would be left open. In spite of this, they have sold very quickly.

Buying Silk Retail

An interesting case has come to the notice of MEN'S WEAR REVIEW. A certain tie manufacturer went to a large retail establishment in Toronto and bought $5,000 worth of silk over the counter for ties. It seems that this was the only way—and the cheapest way—he could get what he wanted.

"THAT SUIT" OF PETER McARTHUR'S, MR. BUYLOW GOES TO MARKET

Farmer-Philosopher of Ekfrid Gets an All-Wool Tailor-made Suit for $45—He Wants All His Friends to Know About It—Certain Considerations Regarding the Suit.

PETER McARTHUR, the farmer-philosopher, of Ekfrid, has bought a new suit of clothes, and so exceedingly fortunate has he been in getting this suit of pure wool worsted, guaranteed and tailor made at $45 that he is anxious that his many friends should know about it. He says that his many friends have written him about it and have expressed delight at the prospect of getting all-wool suits of good quality for $45. Peter McArthur expresses delight that these letters are widely scattered in their origin "for the more centres of irritation that can be started and the more demonstrations we can have that decent clothing can be had at a fair price, the sooner a change will be wrought."

Peter McArthur is not the only uninformed person who has started out on a profiteer-hunting campaign amongst the clothing men. Perhaps he may have an all-wool worsted, tailor-made suit, and then, again, perhaps he hasn't. If he secured such a garment, which, before the war, would have cost him only $28.50 and now costs him only $45.00, he is much luckier than hundreds of thousands of people in this country, who not only twice a year at most are paying an advance of about forty per cent. on one of the necessaries of life, but every day are paying an advance of from 100 to 200, and, in some cases, 300 per cent. on the barest necessities of life, things which come from an area not far removed from that delightful little spot in Ekfrid, from whence emenate those charming little farm fables.

Or, look at it another way: Mr. McArthur probably desires to eliminate those men who come between the producer and the consumer. Now, had he paid for his $28.50 suit in the days before the war with eggs that he could have peddled from house to house in a city—for that is where he bought his suit—he would have disposed of some 95 dozen eggs to buy his new all-wool, tailored-made suit. He is more fortunate to-day, for instead of selling his eggs at 30 cents a dozen for fresh-laid, he could get as high as $1.20 a dozen. He would, therefore, require only a few over 37 dozen eggs to buy this new suit which has brought such joy to his heart. In spite of the fact that the hen is not listed as "skilled labor," her product has advanced in price since those happy days that seem so far away nearly three hundred per cent., while the well-fitting garment, which is to adorn the form of Peter McArthur, has advanced about forty per cent. Or, once again, 31 bushels of wheat would have been required for his pre-war suit now he requires only about 19½.

But what about the suit itself? If Peter McArthur has really got an all-wool, tailor-made suit for $45.00, two or three observations ought to be made, not the least of which is that he is doing his tailor, not an injustice, but an unkindness, that he does not publish his name. The writer can guarantee that this city tailor can do a big business, either in Toronto or by mail, in $45.00 all-wool, tailor-made suits. Inquiry among wholesale houses in Toronto today goes to show that the cloth as described by Mr. McArthur would sell to his city tailor for between $8.00 and $10.00 per yard. The goods alone would cost around $30.00 to $35.00. A city tailor would not make a suit, in all probability, for less than $25.00. We do not say that Mr. McArthur hasn't an all-wool, tailor-made suit there are tailors who have been fortunate enough to have in stock goods they bought five or six or seven years ago, and Peter McArthur may have secured one of the odd lengths.

But speaking more seriously for the moment—and we hesitate to take Mr. McArthur too seriously—it would be much beter for Mr. McArthur to concern himself in a matter with which he is more conversant, particularly at a time when an investigation that has certainly not shown that clothing men as a class are profiteers, or anything approaching it. What he is doing, unwittingly perhaps, is to create the impression that a first-class, all-wool, tailor-made suit can be purchased at the shop of any customs tailor in any city in Canada to-day for $45.00. Such a suit simply cannot be purchased for $45.00 to-day; the price is nearer $80.00. Peter McArthur seems to delight in the fact that he has created several "centres of irritation." It seems to us that, if he wishes to start out on a profiteer-hunting expedition, he is wandering unnecessarily far afield. There are "Acres of Diamonds" nearer home.

BANKRUPTCY ACT EFFECTIVE JULY 1

Bill Passed at Spring Session of House of Commons—Gives Uniform Law for Dominion—Provides for Honorable Discharge—Other Features of the Bill.

AN order-in-council has been passed at Ottawa setting aside July 1st, 1920, as the day on which the new Bankruptcy Act, passed at the spring session of House of Commons, becomes effective. At the time the bill was assented to it was understood that a year or so should elapse before it became effective so that the business community would have time to adjust itself to the new conditions provided for in the bill. Many business men claim that this new bill is one of the best of its kind ever framed. From the viewpoint of the merchants, it is gratifying to know that they won out on one important clause of the bill, namely, in the interpretation of the word "traders." It was first the intention to leave the professional classes out of the scope of this word but merchants who were interested in the passing of the bill pointed out that these professional classes were amongst their worst debtors. They are now included and come within the provisions of the bill.

Some of the main provisions and features of the bill are as follows:

1. It applies where indebtedness is $500 or over and the debtor refuses to pay.

2. Jurisdiction is in the Superior Courts of each province and few cases of appeal are allowed.

3. A bankrupt may either voluntarily make an assignment or may be forced into one by his creditors.

4. Provides for honest discharge of a man not guilty of impropriety, where he has kept proper set of books, and where he has given up all assets.

5. Lawyers' fees are limited to 5 per cent. where the estate is over $5,000 and not more than 10 per cent where it is under $5,000.

6. Stringent provisions made against preferential settlements or cases where fraud exists.

7. Priorities allowed are: Expenses of trustees as first charge; costs in obtaining judgment are allowed to the first man who has secured execution against the company; three months' preference only to wage earners; taxes due to Dominion or Provincial Governments which are declared a lien on the property and must be paid.

The main objects attained by the bill are:

1. It will grant uniformity in bankruptcy acts for all the provinces.

2. The proceedings will be as speedy as cheap and as reliable as possible.

3. It will abolish preferential or priority creditor abuses.

4. It will provide for the honorable discharge of an honest bankrupt.

5. The whole Act will work out to the financial and commercial interests of Canada.

COMMERCIAL DEFAULTS OF 1919

Not since the year 1881 has the Canadian failure record been as favorable as that of 1919. According to Dun's, there were only 775 failures in the Canadian commercial world with liabilities totalling $16,256,259. Though the liabilities are slightly above those of 1918, they are much below the average of recent years.

Thirty-eight Clothiers

Amongst the 775 failures in both the manufacturing and retail houses, together with other lines of commercial life, there were only thirty-eight clothing and furnishing failures recorded. The liabilities thus involved totalled $208,452. In comparison with the previous year, 1918, this is a much better showing, when there were fifty-five failures recorded with totalling $482,198. In 1917, there were sixty-two failures with liabilities aggregating $337,184.

In the manufacturing line under the heading Clothing and Millinery, there are twenty-eight failures recorded with $343,054 liabilities; and Hats, Gloves and Furs, five failures with liabilities totalling $51,500.

$500 BURGLARY AT WOODSTOCK, N.B.

B. B. Dykeman's Store Entered — Thieves Are Caught at Houlton

When B. B. Dykeman, of Woodstock, N. B., opened his store on Friday morning after Christmas he discovered that his store had been entered and that some $50 worth of goods were missing. Members of the staff were in the store until an early hour on Christmas morning, and it is believed that the burglars did their work shortly after.

In Houlton, two men giving their names as Jack McDonald and Jack Norris were arrested and charged with the burglary. They were arraigned in some of the stolen clothes. Among the articles found on them were three medals and a cap inscribed with the name of Miller, presented to Currie for swimming contests in Detroit and Chicago. They also had several silk dresses, table covers, napkin rings and cheap jewelry.

CHRISTMAS TRADE WAS EXCELLENT

Volume of Business About The Same As Last Year—Receipts Larger

Inquiry among the retail clothing and haberdasher men regarding Christmas trade indicates that, in cash receipts, business was, on the whole, better than last year. Many merchants told MEN'S WEAR REVIEW that they had done the biggest Christmas trade in their history. They explained that the higher prices were partially responsible for this. The volume of business done by most of the merchants seems to have been quite equal to that of a year ago. Right up to the very last minute, demands were being made of the wholesalers for goods for the Christmas rush.

Trade was a little quiet amongst the clothing men just before Christmas, the bulk of the purchasing being of the smaller articles. On the whole, however, trade was exceptionally good, and merchants expressed themselves as quite satisfied with Christmas trade 1919.

NEW STORE AT ST. THOMAS

Arthur Cross and Mr. Willard Opens New Quarters on Talbot St.

To the large number of clothing houses in St. Thomas, a new one has been added. Arthur Cross, late of the International Tailors, Limited, and Mr. Willard, late of the Nukol Fuel Company, have opened a new house at 709 Talbot street. The new firm will be known as Cross and Willard, and special attention will be devoted to clothing.

Mr. Cross came to St. Thomas a few months ago to open the International Tailors' Shop in the west end of the city. He is a former opera singer. Mr. Willard is an old St. Thomas boy, having left the Railroad City some thirteen years ago to engage in business in the United States. Both men have had between 20 and 30 years' business experience.

The new store opened on January 10.

Essex Cotton Mills, Ltd., of Walkerville, have obtained a charter.

The stock of Scott Bros., Ltd., men's furnishings, of Montreal, was partially damaged by water and smoke. The loss was covered by insurance.

George Meynell, haberdasher, of Chatham, has been obliged to seek new quarters on King Street, Chatham, on account of a recent real estate deal there.

Six gent's furnishing merchants of Moncton, N. B., have agreed to close their store five nights a week during January, February, March, July and August, and three nights a week during the remaining months of the year, except during the Xmas. season or on the eve of holidays.

THE SALESMAN MUST

(Continued from page 41)

Handling the Merchandise

The speaker went on to point out how important it was to properly display merchandise before the customer. Some people like and some do not like a given article. Picking a napkin up from the table, Mr. Fehlman introduced a chart to illustrate his point, and emphasized the necessity of remembering that if one were selling napkins to a woman it was necessary to hold fast to the traditional shape and size of the napkin, so as to make use of the mental faculty of the prospective buyer. If a man intended to sell this napkin as a hand towel, the chances of success would be very small. Illustrating this point further, the speaker referred to his chart as one which had two lines; one of these was curved and was easy on the eye, and the other line was jagged and very hard to follow. This illustrated the point the speaker wished to make with regard to placing merchandise before the prospective buyer to the best advantage. It was very important to remember this point when showing goods which were being displayed for the first time, and the idea of the curved line and not the jagged line could be borne in mind.

Attention value was a very important point made by the speaker, and concentration was also greatly emphasized. Tests showed that none had been able to concentrate for more than two seconds at a time. This may sound strange, but the speaker was referring to the inability of the average human to definitely concentrate on a given article or subject without in the least diverging from the subject or matter in hand.

Trained Man's Advantages

This point was further illustrated by pointing out the necessity of concentrating upon the outstanding advantages of a given product. Taking a spoon from the table, the speaker proceeded to explain the advantages to a customer. The outstanding thing about this spoon was that it would not tarnish from using marmalade or eggs at breakfast time. Its second important point was that it is so heavily plated that it would not wear off at the points of contact. In the third place, "we guarantee it."

"By concentrating in this way it is possible to send home such important arguments that a sale is likely to be made," he said.

The same thing might apply to a type of underwear which sells because it possesses certain qualities. The same thing might be applied to clothing, haircuts, shoe shines, etc.

"If salesmen will not keep abreast of developments they will not be a success, for we are in times of rapid and constant change. A trained salesman will outsell untrained salesmen two to one, and this has been proven in many instances," said the speaker.

Mr. Fehlman pointed out that he had carefully analyzed what brought customers to a store. This analysis had revealed the fact that 78 per cent. came through the influence or solicitations of friends, 12 per cent. through advertising, and the balance of 10 per cent. just "dropped in." Repeat sales are the profitable ones.

"I think I can sell a man in 15 minutes the first time, but the second sale must be made on the value of the merchandise. The argument here must sink in if the customer is to be sold, after the first sale has been made. Quality is the only assurance of continued sales. No sale can be neutral. The customer must be either with you or against you."

Appearance and Address

The importance of a salesman being well groomed was pointed out by the speaker.

"When a customer comes into the store and approaches me to ask for something, once I have opened my mouth that customer has a mental measure of me," he pointed out, saying:

"Another important thing which must be possessed in a salesman, if he is to be successful, is that of a good vocabulary. The average salesman has 1,500 words in his vocabulary out of a total to be found in the English language of over 650,000." Through the use of a vocabulary—a business man's vocabulary which has been compiled—Mr. Fehlman pointed out that inside of six months five hundred new words could be acquired by an intelligent salesman.

In the next ten years, the cost of advertising could be cut down immensely if the retailer would open his own school for the development of his salesmen. This was illustrated by reference to an outstanding and successful men's wear man who is doing a large business in Chicago. This firm employed 85 salesmen, and they are required to go into an upper room from time to time, where dinner is served. At the close of dinner, about 7.30 p.m., they start out to sell each other the various goods. A salesman must sell, inside of ten minutes, a banker a suit of clothes, for instance. The same plan is carried out with other lines handled in the store, and the result of this schooling has been that salesman's remunerations have risen from an average of $25 to $60 a week to $45 and $175 per week, based wholly on sales.

"Sell Your Salesmen the Idea of Education," said the speaker. "The proprietor's interest in the salesmen is the most important factor, and he can be of much assistance by following out the above plan.

"Instead of selling a man who comes in to buy one suit of clothes sell him two. If he comes in to buy a hat sell him half a dozen."

"It Can Be Done"

This was emphasized by reference to a concrete case, where a young man who had been coached by Mr. Fehlman had changed his plans on the next customer who came in. He had put his idea into practical use, and when he got through was surprised himself at the results, having sold the customer a very much larger amount than he could have done under the old plan. After the customer had gone out he remarked: "You can do it, can't you?"

The matter of suggestion can be brought in here as, for instance, when a man comes in to buy a pair of socks: "Of course, you want a new pair every day, don't you?" and the customer will not acknowledge that he does not. He is very likely to take the suggestion of the salesman, and buy a pair for each day of the week. The same follows with underwear, shirts, shoes, etc.

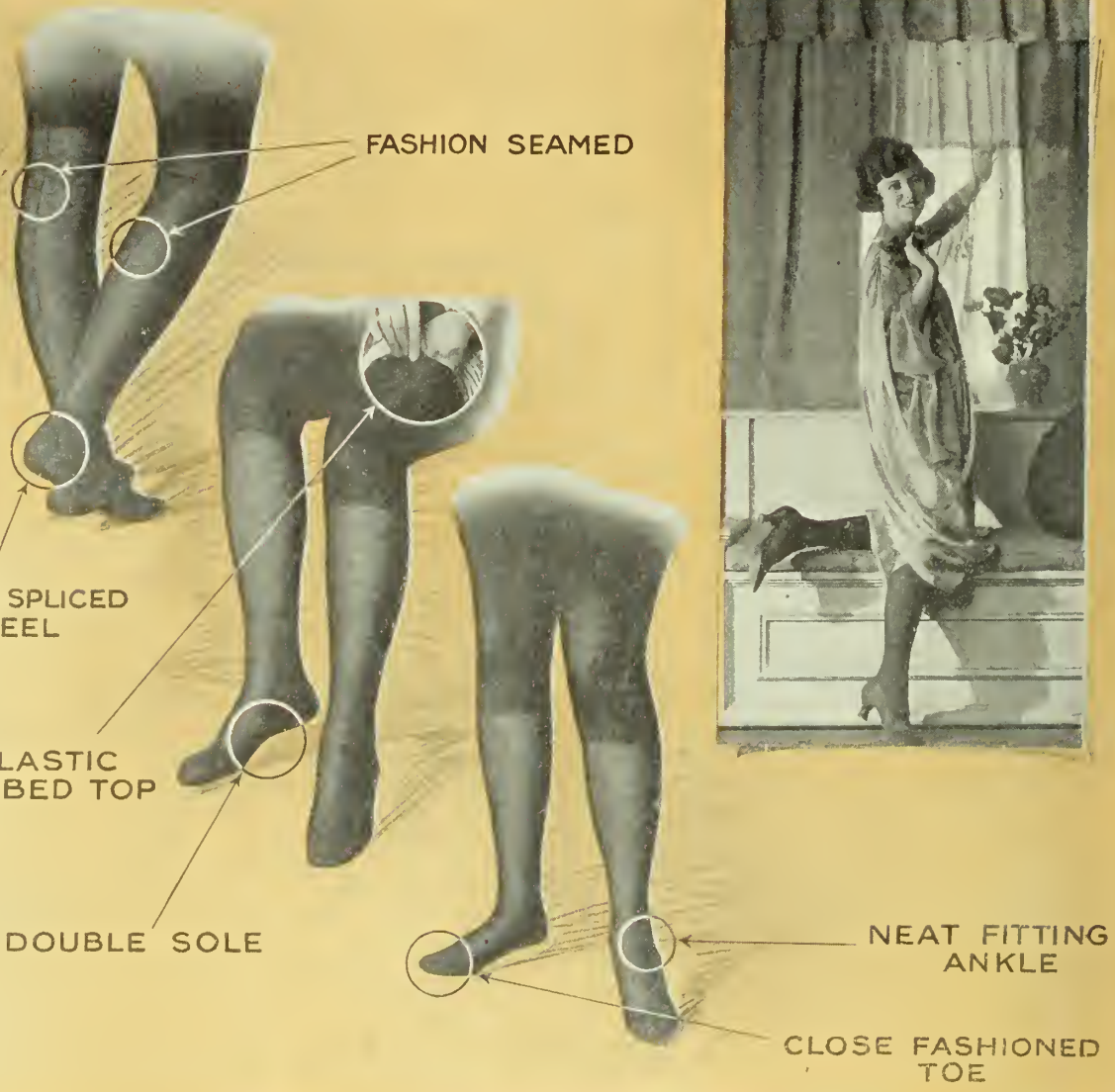
"Deference to the customer," said Mr. Fehlman, "is something which all appreciate, and when a man comes in to buy one shirt, visualize his appearance, and then select two or three shirts and show to him that selection which will give him a proper shirt for all occasions."

HIGHLY HONORED

"JACK" McLELLAN

At the annual meeting of the Dominion Commercial Travellers' Mutual Benefit Association, held in Montreal last week, John McLellan, known to his friends as "Jack," was elected to the presidency. Mr. McLellan has been associated with the benefit section of the Association for the past four years, and in this work has taken a keen interest. In addition to having been a director of the benefit section for four years, he was, for the same period, a director of the Dominion Commercial Travellers' Association, and for the past year was vice-president of the former. He covers Eastern Townships territory for the Thos. Davidson Mfg. Co., Ltd., Montreal.

MONARCH-KNIT
THE MONARCH KNITTING COMPANY, LIMITED



Monarch-Knit Hosiery for Men and Women

Our 1920 range of Silk Hosiery for Men and Women is the most complete in Canada. Many haberdashers in the larger towns and cities are now featuring women's as well as men's hosiery in the better grades. Monarch-Knit Women's Hose lends itself readily to this purpose. The special features above illustrated are among the quality points of Monarch-Knit Hosiery which dressy women appreciate most highly. Ycu can display Monarch-Knit Women's Hose with the same assurance of steady, profitable sales and pleased customers as you get when featuring the Monarch-Knit line for men.

THE MONARCH KNITTING CO. LIMITED
DUNNVILLE
ST. CATHARINES ST. THOMAS BUFFALO, N.Y.

MONARCH-KNIT
THE MONARCH KNITTING COMPANY LIMITED

The Monarch-Knit
M. 1-2-3 Coat

—The outside fabric of this Monarch Knit 1-2-3 Coat is closely woven with a smooth surface that will not "Rough-up." It is double-seamed throughout and will give exceptionally long wear. It is both showerproof and windproof.

—This coat is lined with a soft woollen material that insures the utmost warmth and comfort in all weathers.

See the Fall Range of MONARCH-KNIT

SWEATERS, COATS AND JERSEYS FOR MEN AND BOYS

The three smartly stylish Sports Coats above illustrated will be among the best sellers for Fall. And they are only a few samples from a range that is complete in every respect. Before you place any orders for Fall delivery, be sure to see the Monarch-Knit range.

Travellers Now Out With Samples.

THE MONARCH KNITTING CO. LIMITED
DUNNVILLE
ST. CATHARINES ST. THOMAS BUFFALO, N.Y.

"WHERE-TO-BUY" DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
Leather Goods and Novelties
212-214 Mappin Building
Montreal.
Uptown 398
Our Specialty—
Men's "Victory" Belts
If its "Victory" it's leather.

SIGN AND CARD WRITERS' SUPPLIES
FIRST AID TO THE
Card Writer and Window Display Man
SUPPLY DEPT.
Toronto ADVERTISING SYSTEMS Main 480

Advertiser, back to business after 3 years' service overseas, wishes Canadian, American or British agencies for dry goods or men's wear lines for Western Canada. Well connected with both retail and wholesale dry goods and men's wear trades in the West. Address Box 185, MEN'S WEAR REVIEW, Toronto, Canada.

SHOW CARD WRITING
A MONEY MAKING PROFESSION
FOR BOTH MEN AND WOMEN
Easily learned in short time by simple method. We teach you how. Write for booklet.
AMERICAN SHOW CARD SCHOOL
220 Ryrie Building
Yonge and Shuter Sts., TORONTO, Canada

Telephone East 7526
GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

A NEW NOVELTY?
PUT A CUT OF
IT HERE

Moratorium Will Probably End

OF interest to every business man is the fate of the Moratorium Act, technically known as "The Mortgagors' and Purchasers' Relief Act. The Attorney-General's department of the Ontario Government is now considering what action is wisest and will cause the least disturbance in business circles in dealing with this act. MEN'S WEAR REVIEW interviewed Edward Bayly, Deputy Attorney-General, and Mr. Dymond, Chief Law Clerk, regarding the question, and was informed that no definite decision had yet been arrived at with regard to the action that would be taken. They both assured MEN'S WEAR REVIEW, however, that it was the desire of the Government to take whatever action would least disturb business. "It is the disposition of the Government to disturb business as little as possible," said Mr. Dymond.

Three Suggestions Considered

Three suggestions have been made and are being considered by the members of the Government and officials of the several departments. One is that the moratorium be allowed to lapse automatically. That would simply mean that thirty days after the official closing of the forthcoming session of the Ontario Legislature, the Act would cease to be effective and all transactions affected by the passing of the Act would automatically be closed.

The second suggestion is that it be continued for another year. But this method either did not meet with much favor, because, as it was pointed out by officials, conditions would practically be the same one year hence as now, and those affected by the Act would again forget all about it.

Most Favored Plan

The third suggestion, and the one that, at present, meets with the approval of members of the Government is that legislation be passed which will put things as they were before the Act was passed. In other words, if a mortgage fell due six months after the Act was passed, it will now fall due six months after it is allowed to lapse. This would give a period of six months, during which adjustments could be made and those affected by the Act could have a chance to discharge their liabilities. This would mean that it would come to an end seven months after the end of the next session of the House.

BRIGHT AND SNAPPY
SHOWCARDS, SIGNS, PRICE TICKETS
MAIL ORDERS Given Prompt Attention
SHOW CARD DEPT.
ADVERTISING SYSTEMS
16 Ryrie Bldg. TORONTO Phone: Main 40

LETTER SERVICE
MULTIGRAPHING
Addressing Folding Inserting Mailing
NEW UP-TO-DATE EQUIPMENT
Write for Prices
Letter Service Department
ADVERTISING SYSTEMS
216 Ryrie Bldg. TORONTO Phone M. 480

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

TWO-FIFTY A MONTH
BUYS ONE OF THESE
SPACES

In these days of under-production and less reliable fabrics, it is something to know that the manufacturer with whom you deal does everything possible to maintain, as far as may be, the standard for which he is known.

We *do* try.

Exceptional Styles for Men and Young Men.

B. GARDNER & COMPANY
MONTREAL

Bengard Clothes

The Growin
"PERRIN'
WAR
A NEW

Our new factory in the Wilder Building, Montreal, is our latest addition, where we are manufacturing cape and suede gloves.

The products of our American factories are well known and relied upon throughout the glove trade, and the facilities of this new plant enable us to produce a line equal in every respect to that of the American factories.

"Made-in-Canada" Perrin Cape and Suede Gloves embrace all essentials of quality, materials and correct workmanship that have been characteristic in all Perrin Products.

P. K. COMPANY

SUCCE
PERRIN FRERE
SOMMER BUILDING

)emand for
GLOVES"
NTS
ACTORY

The gloves from our new factory will bear a special trade - mark brand, which brand will identify them as the best goods made in Canada

The discrimination exercised in the selection of all leather, coupled with the knowledge of the expert glovers we employ, are the factors that have brought our output to the highest standard of perfection.

The name "Perrin" enjoys an enviable reputation among the trade where quality is looked for. Dealers everywhere realize this fact and make use of it to promote their sales and store prestige.

Are you benefiting by it?

Our Salesmen are now out with samples for Fall and Sorting orders.

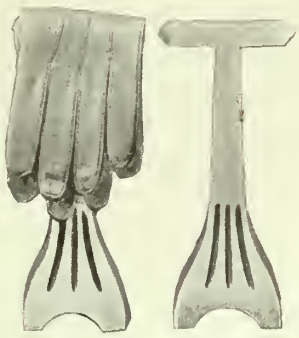
LIMITED, Montreal

)RS TO
ND CIE
IONTREAL, P.Q.

Dale Wax Figure Co., Limited

Toronto

Canada's Leading Display Fixture House



Finished in Rich Gold with Black Relief

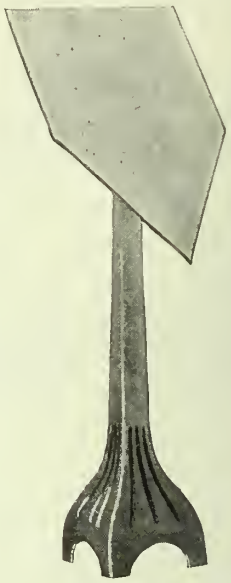
See our new line of Art Display Fixtures Catalogue now on the press.

Write for Copy to-day.

Art Fixtures for—
Hats, Neckwear, Gloves and Men's Clothing.

Goods well displayed are half sold.

Delivery in 10 days.



Made with Interchangeable Base

Dale Wax Figure Co., Limited

86 YORK ST., TORONTO, ONT.

Agents: P. R. Munro, 150 Bleury St., Montreal E. R. Bollart & Son, 501 Mercantile Bldg., Vancouver

Have you placed your order for

Carhartt Overalls

Orders should be placed now if delivery is expected in sixty days. Raw materials and finished goods still continue to be scarce and are likely to be for a long time to come. Make sure of your needs by ordering now.

Hamilton Carhartt Cotton Mills, Limited

TORONTO MONTREAL WINNIPEG VANCOUVER

Manufacturers of Carhartt Overalls, Alloverals and Work Gloves

ANNOUNCING

"UNIVERSITY CLOTHES"

FOR MEN

To the Retail Merchants of Canada

IN THE PAST — we have endeavored to give you the best possible in value and service—that we have succeeded in this is proven by the tremendous growth of our business.

IN THE FUTURE —A new policy—we will devote our best efforts to the manufacture of "UNIVERSITY CLOTHES" exclusively.

In this new enterprise we will profit by our years of experience. We have created styles along the lines most favored by men who are always on the lookout for the original in proper apparel.

"UNIVERSITY CLOTHES" definitely express our ideals; in irreproachable tailoring; in richness of fabrics; in the character of models and patterns which denote careful grooming.

To the Trade we pledge our unvarying adherence to the highest standard in style and quality.

HOFFMAN, DUCOFFE & CO. - MONTREAL

Silk and Tweed Hats

Before you place your hat order we would suggest that you see our extensive range of Silk and Tweed Hats.

Dressiness, reasonable price and superior wearing qualities have won great popularity for these J S & S Silk and Tweed lines. They sell much cheaper than felts and the profits are most inviting. Plan to see these samples and order early to insure delivery. Do not miss seeing our splendid range of Men's and Boys' Caps for Fall. We especially recommend the smart English tweeds in silver tones. They will be big sellers. Our travellers are now on the road.

J S & S BRAND

J. SAMUELS & SONS

79 PETER STREET TORONTO

THE advertisement reproduced above was issued in November, 1918, immediately after the signing of the armistice. We considered this advice necessary at that time to steady many buyers who desired to cancel everything on order because they thought peace meant a tumble in prices. Conditions could not have been predicted more truthfully. For this year at least, and until the other parts of the world have enough clothing to meet their actual necessities, high prices will continue and further increases will be inevitable.

The Lang Shirt Co., Limited

Kitchener - Canada

Equal to the best Custom-Made Suits

Quality

Campbell's Clothing **made-to-measure**

has long enjoyed a reputation for Quality of Workmanship and Material.

No Capital, No Insurance, No Stock Losses, yet a profitable, pleasant business.

We still have few openings for agencies. If interested, write to-day.

The Campbell Manufacturing Co.
LIMITED

Montreal

The Mark of Merit

Let It Advertise Your Store

A suit bearing this Trade Mark always gives satisfaction. Satisfied customers are your biggest asset.

Tailor Craft Clothes are made from the best of fabrics by expert tailors. The style is always up-to-the-minute and the price down to the lowest possible figure.

We offer you also a splendid assortment of Boys' School Suits. They are the kind that give maximum service.

Let us co-operate and promote each other's business.

DOMINION CLOTHING CO.
157 St. Paul St. West - Montreal

The Deacon Shirt Company

beg to announce that their travellers are on the road with the new Fall line of

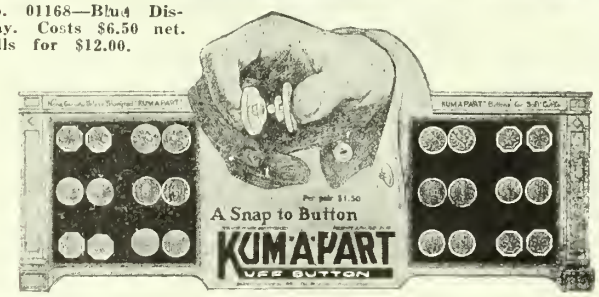
Working and Outing Shirts,
Flannels, Taffetas, plain and fancy,
Tweeds, Drills, Flannelettes,
Oxfords, Sateens, etc.
Night Shirts, Pyjamas,
Boys' Waists.

The Deacon Shirt Co.
BELLEVILLE, ONTARIO

What would a full-page ad. in the newspaper mean in your business? You can easily imagine! Here is a full page devoted to just one item — the biggest profit-maker you can carry. And it's only the first gun of the bombardment! Are you stocked?

No. 01159—Blue Display. Costs $6.50 net. Sells for $12.00.

No. 01168—Blue Display. Costs $6.50 net. Sells for $12.00.



A full-page Advertisement to nearly one million newspaper readers

It will appear at the end of March—as a tonic for Easter business—just when Kum-a-part sales reach their peak. Almost a million readers will see it—can't help seeing it and getting the story of Kum-a-part convenience. Here are the papers—the biggest in Canada:—

Montreal Star, Montreal La Presse, Toronto Globe, Toronto Star, Saskatoon Star, Calgary Herald, London Free Press, Victoria Colonist, Hamilton Spectator, St. John Tel-Times-Star, Ottawa Journal, Halifax Herald, Vancouver World, Winnipeg Free Press, Edmonton Bulletin.

A Huge Advertisement to Boost the Sales of this Big Profit-Maker

TO be without Kum-a-parts in stock and on your counter when the big ad. shown on the opposite page appears is like saying: "I don't want to make money!"

For Kum-a-part profits average over 80 per cent!

And Kum-a-parts sell on sight—even without advertising. Launching this tremendous broadside of full-page ads. through Canada is bound to sell hundreds of thousands of dollars' worth of

KUM-A-PART
UFF BUTTON

Get your share of the huge KUM-A-PART profits. If you are not stocked—if you are not amply stocked—write us. Talk with our salesman when he calls. Let us send you a typical assortment at once—for immediate business!

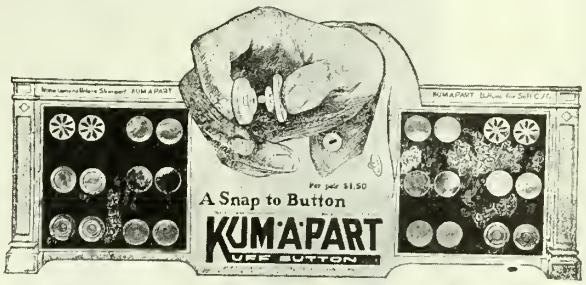
Don't delay—be ready for the cream of the trade.

C. H. Westwood Mfg. Co., Ltd.

Distributors for Canada

108 Wellington St. W.
TORONTO

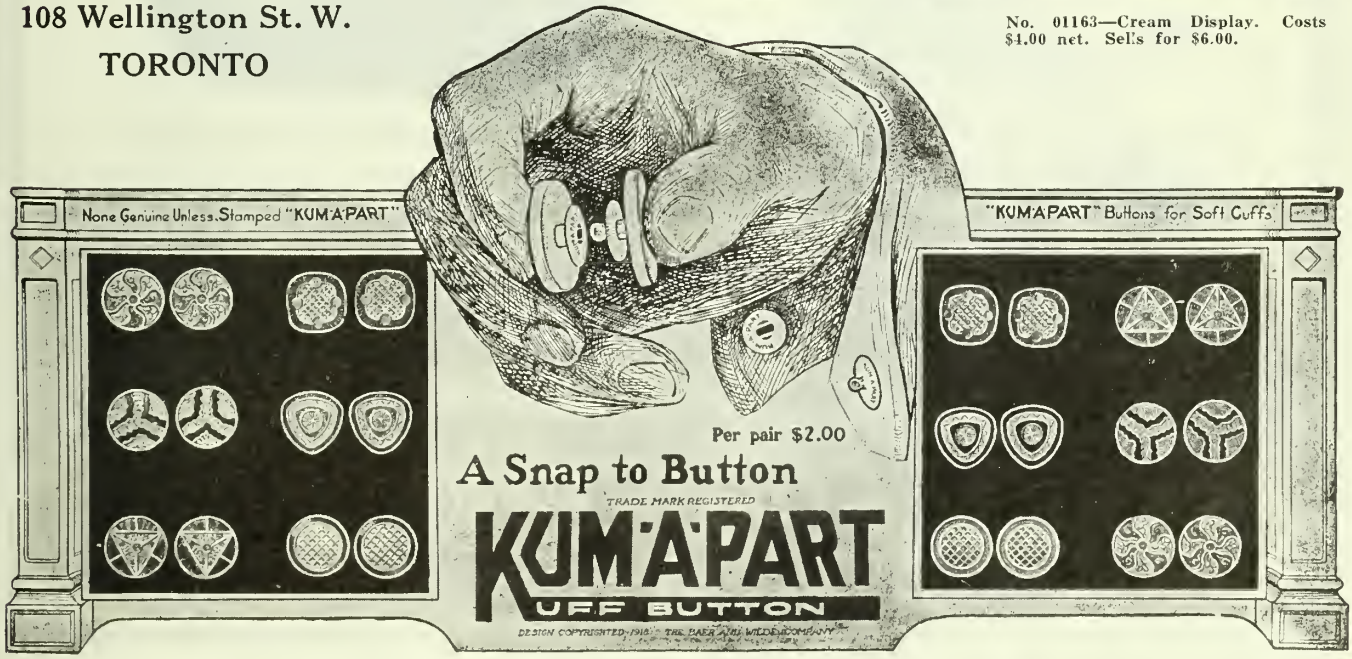
These illustrations show six of the most popular KUM-A-PART assortments. Let us send you a quantity—to-day—in good time for the ad.



No. 01152—Green Display. Costs $9 net. Sells for $18.

No. 01167 — Blue Display. Costs $6.50 net. Sells for $12.

No. 01163—Cream Display. Costs $4.00 net. Sells for $6.00.



No. 8 01158—Gray Display. Costs $12.00 net. Sells for $24.00

"Popular as the Prince"

You know who this is!

Next in popularity to the Prince himself, with those who know them, are

"Princely" Brand Trousers fit for a Prince

and every other man who appreciates good trousers.

STYLISH, NEAT FITTING, COMFORTABLE, WELL MADE.

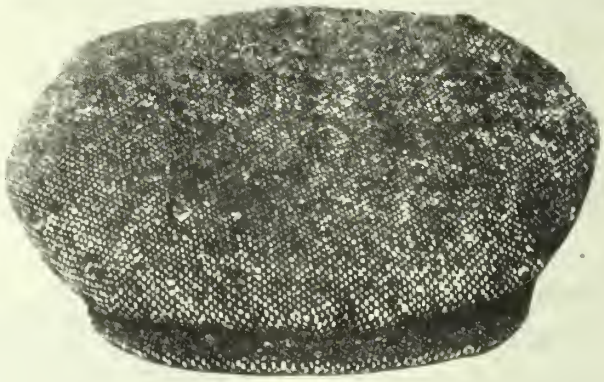
Our buyers have just returned from Europe securing a supply of British Woollens which will be shown exclusively in our range, for next season. Our salesmen will be on their respective routes about March 15, with a good selection of samples.

Berman Bros. & Company

BLUMENTHAL BUILDING

207 St. Catherine St., West Montreal

The Big Problem To-day is Workmanship



The big problem of to-day is to turn out the best workmanship obtainable as competition is not like in olden times, for price only.

The consumer, when he buys an article, does not care for price so long as the style and quality are right.

We have always been in the market, and are at present and for the future, to **give the people what they want.**

Our cap illustrated above, hand-made in all wool **Donegal English Tweed,** is one for which there has been a big demand.

If you want to convince yourself, order a sample dozen.

THE BOSTON CAP COMPANY

PHONE EAST 6040 S. RESIN, Manager

338 ST. URBAIN ST., MONTREAL

AvonKnit 1920 Showing

Line No. 1021

Scotch-Knit GLOVES

The growing appreciation of the public for gloves made by the Scotch-Knit process means a greater-than-ever demand during the Winter of 1920-21. AvonKnit Scotch-Knit Gloves have attained a high quality standard—and like other AvonKnit lines, are the best of values.

MUFFLERS

The coming Winter season will be a record-breaker in sales of Knitted Mufflers. These are a prominent feature in the Fall showing of AvonKnit lines. The range includes mufflers for men, women and children, at prices ranging from $10 to $58 per dozen.

Representatives are now out with the complete Fall range.

Men's Scarf No. 257

AVON HOSIERY, Limited
STRATFORD ONTARIO

RICHARD L. BAKER & CO.
84 Wellington Street West, Toronto, Sole Selling Agents

MARATHON
WASHABLE FLEXYDE
BELTS

New "De Luxe" Marathon

18 Karat GREEN GOLD GIANT-GRIP BUCKLES

Guaranteed Twenty-five Years

ON THE INCREASINGLY POPULAR

MARATHON FLEXYDE BELTS

Get your order in Now
or ask for samples

The Marathon Line is getting bigger and better each month.
The Best Belt Proposition for progessive dealers.

National Newspaper Advertising

Starts March First

Marathon Belts of Washable Flexyde will be advertised nationally in the biggest and best newspapers, continuously, by the biggest general advertising campaign ever conducted on belts. This will help build bigger and better business for Marathon dealers—CASH IN ON IT !

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts.

FULL LINE CARRIED IN STOCK AT ALL TIMES.

DELPARK

DELPARK

PRODUCTIONS

Silk Neckwear

in the newest shades, a notable selection of rare beauty and value.

The snappy attractiveness of these cravats, both of coloring and design, has won them great sales results.

Athletic Underwear

for men who prefer comfortable undergarments at reasonable prices, whose popularity and sales are continually increasing. They win firm friends among your trade and build a more profitable underwear business for dealers.

DELPARK OF CANADA,
VAN ALLEN COMPANY, LIMITED

Manufacturers of Fine Shirts

Head Office - - - 153 Notre Dame Street West
MONTREAL

FACTORIES: HAMILTON, ONT.

Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax

Stock Them—
they sell themselves

Stocking Brophey-Chester "Wear-Well" Suspenders is like adding a silent salesman to your showcase. Their well-known, long-lasting and service-giving qualities make ready and easy sales.

BROPHEY-CHESTER
"WEAR-WELL"
SUSPENDERS

are worth a first-class position in your store.

Men like the strong, light web with its abundance of heavy-cut, live rubber. Brophey-Chester popularity lies in the web —made in our own factory to insure at all times the utmost suspender-satisfaction for your customers.

For easy sales, feature the "Wear-Well" line

The BROPHEY SUSPENDER CO.
LIMITED
[TORONTO]

Leather Belts, Armbands, Garters

Office, Factory and Sales Room
266 King St. West

See this garter?
It's the

ARROW PAD GARTER

and it's a snug fitting, neat looking, long-wearing, rustless, sock-protecting garter too, just the kind you like to recommend to your customers.

These dandy sellers
Retail at 35c, 50c, 75c, and $1.00
with a good profit.

Arrow Armbands
Leather Belts
Elastic Belts, etc.

Arrow Garter Manufacturing Co.
489 ST. PAUL ST. W. MONTREAL

Say
You Saw It
in
Men's Wear Review

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

WANTED — EXPERIENCED CLOTHING AND FURNISHINGS clerk, with knowledge of window dressing. Apply by letter, giving experience and references. Box 1463, Smith's Falls, Ontario.

WANTED — TRAVELLER COVERING MOST OF MARITIME Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

"Arm and Hammer" WORKING SHIRTS OVERALLS

Sound materials, good workmanship and fine appearance are the outstanding features of this famous line of Working Shirts and Overalls.

They're made in boys' and men's sizes.

We also make Haugh Brand one-piece garments for kiddies 2 to 7 years. A necessary part of every child's wardrobe.

Haugh Brand TROUSERS

Thousands of dealers are earning handsome profits in extra trouser sales. Men, as never before, are seeking all methods of economy and with a pair of extra trousers they find the life of their suit is increased many months. Haugh Brand Trousers represent the best values both from the standpoint of style and superior tailoring.

Ring in on the big demand for extra trousers that is everywhere in evidence.

Travelers Now Out

J. A. Haugh M'fg. Co., Limited

659 King West, TORONTO

Mfrs. Arm and Hammer Work Shirts, Overalls and Trousers

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
307 STAIR BUILDING, BAY STREET - TORONTO
PHONE MAIN 4681

ONTARIO CAPS

OUR extensive Spring range includes a most comprehensive assortment of fine English tweeds. These tweeds are a little different from the ordinary and for stylish headwear they are unequalled. They're made in all colors with linings to match.

Our factory is well equipped to handle your urgent requirements with prompt deliveries.

Be sure you see these "clever" caps. Our representatives are now on the road -- should they miss you, a postal card will bring you samples.

ONTARIO CAP CO.
34 St. Patrick St. - - TORONTO

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CANADIAN CONSOLIDATED RUBBER CO. LIMITED
DOMINION RUBBER SYSTEM
AND ASSOCIATED COMPANIES

MARCH STORMS AND APRIL SHOWERS, NIPPY WINDS AND EASTER FLOWERS

will all help to create increasing demands for serviceable, stylish, waterproof topcoats.

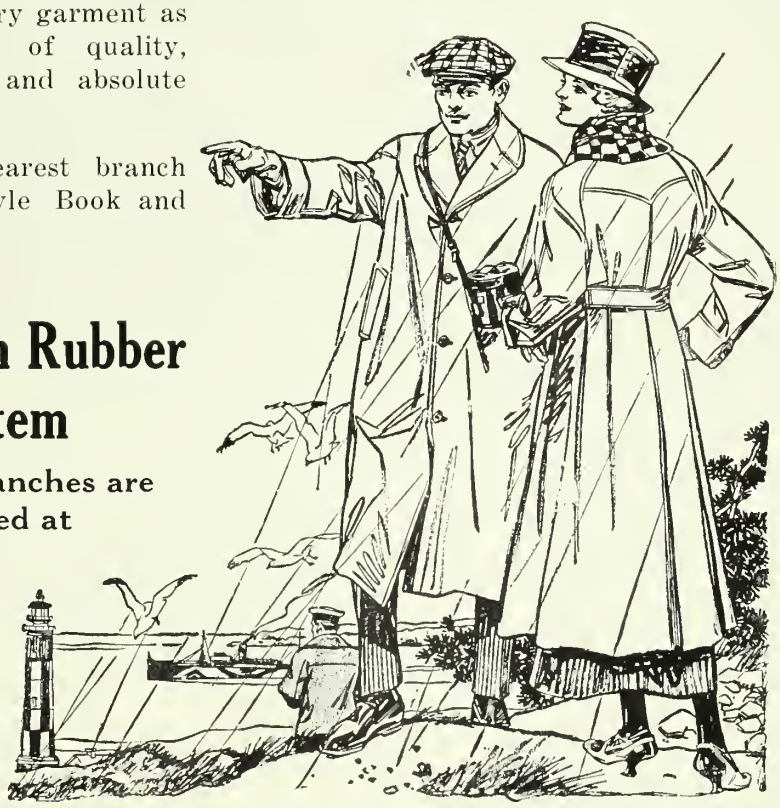
DOMINION RAYNSTERS

"Made-in-Canada" Raincoats

completely meet the popular demand for popular-priced coats as well as for the very finest waterproof coats that can be made.

"DOMINION RAYNSTERS" offer the dealer a complete range of styles and patterns for men, women and children—with the "RAYNSTER" LABEL in every garment as an assurance of quality, workmanship and absolute service.

Write our nearest branch to-day for Style Book and Price Lists.



Dominion Rubber System

Service Branches are located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, Kitchener, London, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Lethbridge, Edmonton, Vancouver and Victoria.

Sutcliffe

A NEW STARCHED

TOOKE COLLAR

Now Ready For Delivery

Tooke Bros., Limited

Makers

MONTREAL

Toronto Winnipeg Vancouver

MEN'S WEAR REVIEW

Vol. X Publication Office: Toronto, March, 1920 No. 3

The MacLean Publishing Company, Limited, 143-153 University Avenue, Toronto

COLOSSUS
THE BIG SHIRT

MADE in Heavy Woven Cloth in Plain Colors, Blue Chambray and Fancy Stripes and Checks.
Extra large Body and Sleeves.
Double stitched throughout.
Full Yoke and Pocket
Extension Neck Band and Gussets
A Real Workshirt.
Value, Durability and Comfort.

The Canadian Converters' Co., Limited

MONTREAL

MEN'S WEAR REVIEW, March, 1920. Volume X. Published every month. Yearly subscription price, $2.00 Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

Concerning Deliveries

We appreciate very much the many compliments we have received upon the deliveries we have been making to the trade of our products in the face of enormous difficulties.

Delayed deliveries of material from the mills, more or less disruption through epidemics, all tend to make deliveries harder, and most of our customers realize this.

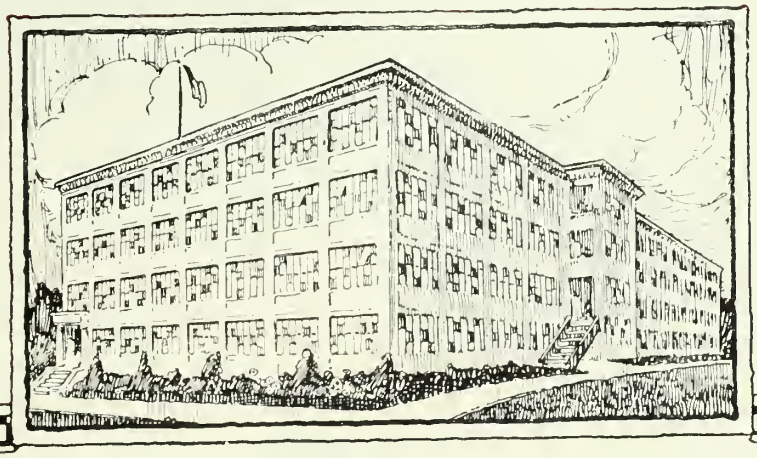
It is very encouraging to everyone connected with this organization to know that our efforts to serve them are appreciated.

Rest assured that the main factory at Kitchener, as well as the branch factories, are doing all that is humanly possible to cope with extraordinary conditions prevailing today.

The Williams, Greene & Rome Co., Limited

Head Office—Kitchener, Canada

Branches at Montreal, Toronto, Winnipeg, Vancouver



Coppley, Noyes & Randall, Limited
Hamilton, Ontario

C. N. & R.
Fall and Winter Lines

The demand of the man who looks for ultra-smart effects, or the man who prefers strictly conservative lines, can be equally well met if you have a representative stock on hand of C. N. & R. Clothes.

"Better than ever" is the verdict already given our advance showing. The cut and tailoring ideally carry out the usual standard for which C. N. & R. lines are famous. The obviously high-class materials have been carefully chosen for design and coloring. The finish, to the smallest detail, is faultless.

Complete confidence in your goods is yours, if you stock C. N. & R. lines.

PROPER CLOTHES

Boys need good clothing. We make them just right; good style; just like Dad's in cloth and cut.

The exacting needs of boys' clothing to meet strenuous activities, have all been considered and provided for by special features. The supreme test is in the wearing — every-day, hard, rough usage. PROPER CLOTHES will stand up nobly under that test. You can assure your customers of that with confidence.

Coppley, Noyes & Randall, Limited
Hamilton, Ontario

"Style Clothes"

CHARACTER & INDIVIDUALITY

ANNOUNCEMENT

In announcing the change in name of the Wearbest Clothing Mfg. Co. to Style Clothes, Ltd., we take this opportunity of thanking our customers for their co-operation and their appreciation of our efforts to produce garments that are outstanding in style and tailoring.

As in the past our policy, our every effort and aim will be to serve and please you and give you the right kind of business-building garment.

On account of certain statements that have been made to the trade, we take this opportunity of stating that the Wearbest Clothing Mfg. Co. has always been owned entirely by the directors of the new company—"Style Clothes, Limited"—and that the entire stock of the new company is owned by the present directors:

H. S. SHAPIRO S. J. LEVINE
CHAS. SHANE A. L. SHAPIRO
W. K. COOK

"Style Clothes" Limited

SUCCESSORS TO

THE WEARBEST CLOTHING MANUFACTURING CO.

149 Notre Dame West
MONTREAL

"Style Clothes"

CHARACTER & INDIVIDUALITY

For Fall

"Better than ever"

Fall line ready in April.
A number of New Startling
Models ready then.

"Style Clothes" Limited

SUCCESSORS TO

THE WEARBEST CLOTHING MANUFACTURING CO.

149 Notre Dame West

MONTREAL

Peck's Shirt Department

is offering an assortment of fabrics rich and pleasing in color and patterns. These backed by the Peck standard of style, roomy, comfort and high class workmanship.

Peck's

Peck's Caps
for the
Fall Selling Season

are meeting with a great demand.

Made of new and snappy materials, stylish looking and serviceable, they offer value unexcelled.

Our salesmen are now submitting samples of these two interesting ranges for your approval. Be sure and see them before placing orders.

For the convenience of our Western customers, stocks of all lines are carried in our Winnipeg warehouse.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

A LATER SHOWING OF FALL CLOTHING

We beg to advise our customers and friends that in agreement with the Clothing Manufacturers' Association of Montreal, comprising some thirty of the leading manufacturers of the city, we will not be showing samples for Fall before April 15th.

This delay was thought best in the interest of the trade as a whole in order to keep our manufacturing departments working without interruption on Spring orders, early delivery being desirable on account of Easter coming early this year.

This will in no way interfere with our showing as complete and interesting a range of **Peck's Men's and Boys' Clothing** as usual and in good time for Fall deliveries.

A complete stock of assorting lines is carried at our Winnipeg warehouse for the benefit of our Western patrons.

John W. Peck & Co., Limited

Manufacturers of

Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

Evolution of Progress and Aggressiveness

HELLEUR GARIÉPY & BRODERICK, LTD.
1913
H.G&B.
LIMITED
HELLEUR GARIÉPY & FRANK, Reg'd.
1918

GARIÉPY & FRANK
1920

Synonymous
of
The Allies' Victory
on
the Battlefield

As well as our
Victory
over the
Mountains of Difficulties
to establish a business
on Gibraltar principles

We Specialize

in Nifty Young Men's and Standard Suits for Men.

Two lines, but a wide range—our whole attention is devoted in giving you a strong, efficient service in Victory Clothes.

Our buyers are now securing English High Grade Woollens for our new ranges—Latest American Styles.

A postcard will bring samples of our racks to your store—put us to a test.

GARIÉPY & FRANK

234A St. Lawrence MONTREAL

"THE Bachelor" SUIT
The Best of Value—
A Real Winner For Building Business
Real, honest service—good, sensible styles — popular price.
This is the combination of values found in the Bachelor line.
Investigation of the Bachelor line will prove that it is made to please both the merchant and his customer — because the price is moderate compared with the quality.
The Bachelor Clothing Company, Limited
Sherbrooke, Que.
BRANCHES: Winnipeg, Man.
Montreal, Que.

"ArtKraft" Clothes

The style that will establish a reputation for your store. Aimed to make your young mens' business bigger--better and more profitable. The merchant who seeks the atmosphere of exclusiveness without the handicap of too high prices will find these clothes in accord with his ideals.

"Clothes of Distinction"

WALTER BLUE & COMPANY LIMITED
SHERBROOKE, QUE.
COATICOOK, QUE. MONTREAL, QUE. WINNIPEG, MAN.

BLUE'S

Wearbetter

Clothes for Boys

The Clothes with the Guarantee

Those parents who take pride in their boy's appearance appreciate Wearbetter the best looking and smartest boy's clothes on the market. They appreciate the long wear that comes from fine quality.

Cater to the best people

Walter Blue & Company Ltd.

Sherbrooke, Que.

Coaticook, Que. Montreal, Que. Winnipeg, Man.

Matchless Tailoring

TRADE MARK REG'D

QUALITY

New Era

CLOTHING

'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

"New Era" Styles

Our samples for Fall and Winter in Suits and Overcoats in the "New Era" assortment are better than we can tell you; their selling possibilities are exceptional.

Each and every model, whether for men, young men, or boys, has been approved by our board of designers, and comprise the latest in refinements worth featuring.

"NEW ERA" clothes are profitable to handle, in view of their popular price and the reputation they give your store for quality and value.

"'Tis the Quality behind

THE FREEDM

SOMMER BUILDING,

Newest Fashions

TRADE MARK REG'D
QUALITY
New Era
CLOTHING
'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

Peerless
Materials

for Fall Selling

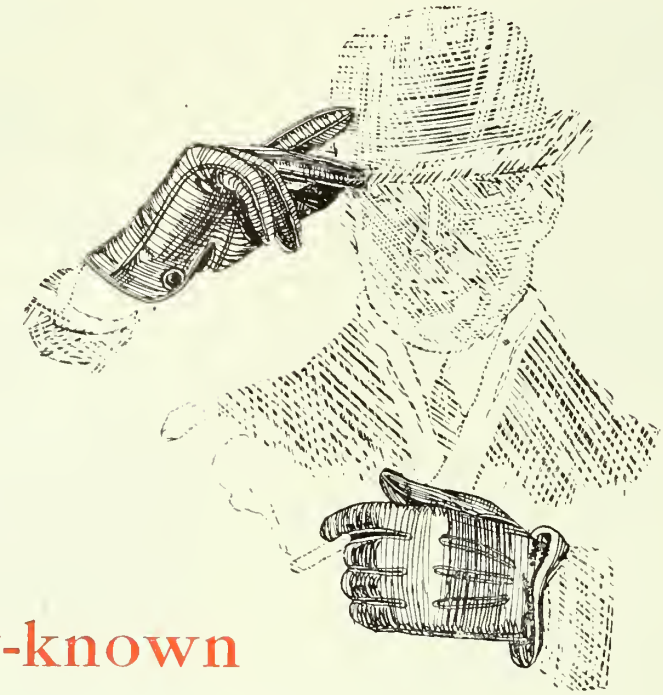
The volume we have of Spring business has kept us so busily occupied that, in order to make deliveries, we are compelled to delay our Fall samples. Our representatives will, therefore, be somewhat later than usual in calling with our Fall line. They will, however, start out on April 15th, with what we consider will be, in many respects, the finest variety of men's and boys' clothing that we have ever offered.

We ask customers to kindly reserve their orders.

the name that counts"

AN COMPANY
MONTREAL

Greatest Values



The best-known trade mark in the "world of gloves"

makes your sales climb

The discrimination exercised in the selection of our leather and expert glovers we employ co-operate to bring our output to the highest standard of perfection.

By displaying "Perrin Gloves" you will accelerate sales on the reputation which the name Perrin enjoys.

P. K. Company

Feature

The gloves from our new factory will bear a special trade mark brand, which brand will identify them as the best goods made in Canada.

"PERRIN'S" GLOVES

For Fall and Winter

The gloves that have stood the test of years and are now firmly established as representing

The Utmost in Quality

We have opened a new factory in the new Wilder Building at Montreal where we are manufacturing cape and suede gloves.

The facilities of this new plant enable us to produce a line equal in every way to the well-known products of our American factories.

These "Made-in-Canada" suede and cape gloves embrace all essentials of quality, materials and correct workmanship.

Our representatives are now carrying the complete line. Be sure to see these new samples.

Limited, Montreal

ART CLOTHES
COOK BROS & ALLEN LIMITED

Better Business

How to get it

The *reputation* of this *Concern* for *Quality* and *Fine Tailoring* combined with the very finest materials insures a product that is *superior* in all the features by which *Good Clothes* are *Judged.*

We solicit a few new accounts for Spring 1920 in towns where we are not already represented.

Don't delay as the number of new accounts we can serve for Spring will be limited.

Cook Bros. & Allen, Limited
TORONTO

Borsalino Hats

FINEST HIGH GRADE HATS IN THE WORLD

QUALITA SUPERIORE

BORSALINO

ALESSANDRIA

This trade-mark in crowns of all hats.

Best Value at any Price

Borsalino

Grand Prix-Paris 1900

ANTICA CASA FONDATA NEL 1857

Made in Italy

Look for this trade-mark, printed on all leathers.

From season to season in the past few years some buyers have thought the price of Borsalinos would interfere very much with their sale. On the contrary, the demand of the consumer is stronger than ever.

NEXT SEASON

BEWARE! Many hats sold in Canada bear Italian names, but are not made in Italy. All Borsalino Hats will next season have stamped on all leathers "Made in Italy." Our laws permit fictitious manufacturing marks, but forbid adding the words "MADE IN ITALY" unless goods are actually made there.

King Hats

Novelties for Young Men's Trade

English and Canadian Manufacture

PRICES RIGHT

OUR SALESMEN ARE OUT WITH FALL SAMPLES

Anderson-Macbeth, Limited

284-286 King Street West, Toronto

Mayhew Hats Limited

Manufacturers of the celebrated

Mayhew Brand Hat and Famous Hawes Hat

Uninterrupted production will enable us to render better service both on future and immediate orders to our many customers. Our travellers are now on the road. Post card us if they do not call.

Special attention given to letter orders.

Mayhew Hats Limited
Niagara Falls, Ontario

Get in Line for the big Straw Hat Business in your Town or City

It is the truth when we say *Niagara Panamas* and *Straws* through their smart fashion and fine quality will place you in the front rank of hat stores in the Good Old Summer time. They sell on sight, because they are made right for men and young men.

Niagara Panama & Straw Hat Co., Limited
Niagara Falls, Ontario

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
307 STAIR BUILDING, BAY STREET - TORONTO
PHONE MAIN 4681

MEN'S CAPE GLOVES
for EASTER SELLING

We offer for immediate delivery (as long as stock lasts) Acme Fine Dress Gloves for men in Imported and Domestic Cape. Tan only.

These gloves are priced to enable you to retail them at $3.00, $4.00 and $6.00 a pair.

Acme Glove Works Limited
Montreal

ACME
TRADE MARK

OPERATING
FIVE FACTORIES AND TWO TANNERIES
PRODUCING :

FINE DRESS GLOVES KNIT GOODS
WORKING GLOVES & MITTS
MACKINAW CLOTHES SHEEPLINED CLOTHES
LARRIGANS MOCASSINS
WORK SHIRTS OVERALLS

Every man who wears "Everyman's" trousers is bound to be more than satisfied with their appearance, wear and economy—he will be enthusiastic!

Now is the time to take advantage of the demand for "Everyman's." A substantial margin of profit for you.

DAVIS BROS.
HAMILTON, CANADA

Here's Profit For You

Devoting a portion of your display-case to the "Wear-Well" line is a most profitable investment. The appearance, comfort and quality of Brophey-Chester Suspenders appeal strongly to the men of to-day. The superiority of

BROPHEY-CHESTER "Wear-Well" SUSPENDERS

is seen at a glance. Their many exclusive features in web and trimmings assures complete customer satisfaction.

Display them prominently—they will sell themselves, and each sale makes nice, easy profit for you.

The Brophey Suspender Co.
LIMITED
TORONTO

Travellers now on the road with a complete line of Leather Belts.

Office, Factory and Sales Room:
266 King St. West.

Style-Craft
TAILORED CLOTHES

"Do Not"

Jeopardize your business by selling garments whose quality, workmanship and service-period you can not conscientiously recommend. Rather insist on Value First Merchandise, Now and All-the-Time.

In a few towns where we are not already represented, we can offer our Special Order Service, conscientious value giving, value producing merchandise. Only a very few Outfits left for worthy applicants.

E. G. HACHBORN & CO.
Established 1898
Toronto

CLASSIC CLOTHES

The Retailer may no longer be sure of the confidence and goodwill of his customers unless he furnishes them with

CLOTHING OF STANDARD QUALITY

Chicago Office:
812 Medinah Bldg.

Boston Office:
501 Washington St.

Schwartz & Jaffee, Inc.

JUVENILE, BOYS' AND YOUNG MEN'S CLOTHING.

BROADWAY AT 19TH STREET NEW YORK

YOUNG MEN'S CLOTHING: CHAS. D. JAFFEE DEPARTMENT

Leather Working Gloves

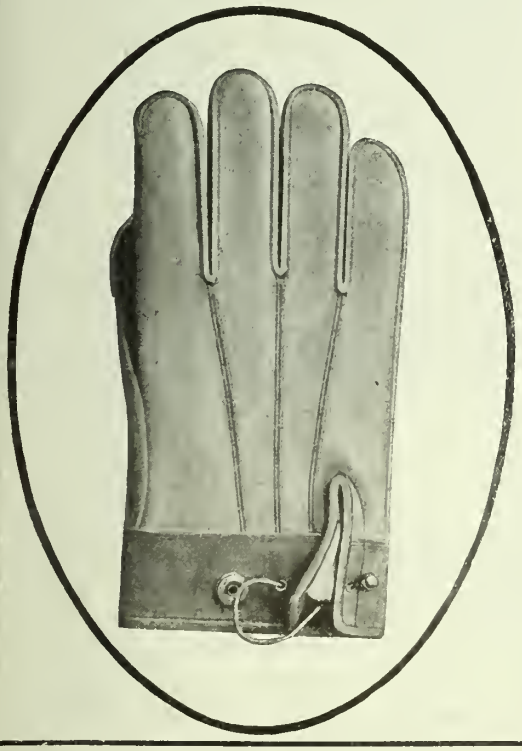
All A.R.C. Brand Working Gloves, Mitts and Gauntlets are made from leather tanned in our own factory—**the largest patent leather plant in the British Empire.**

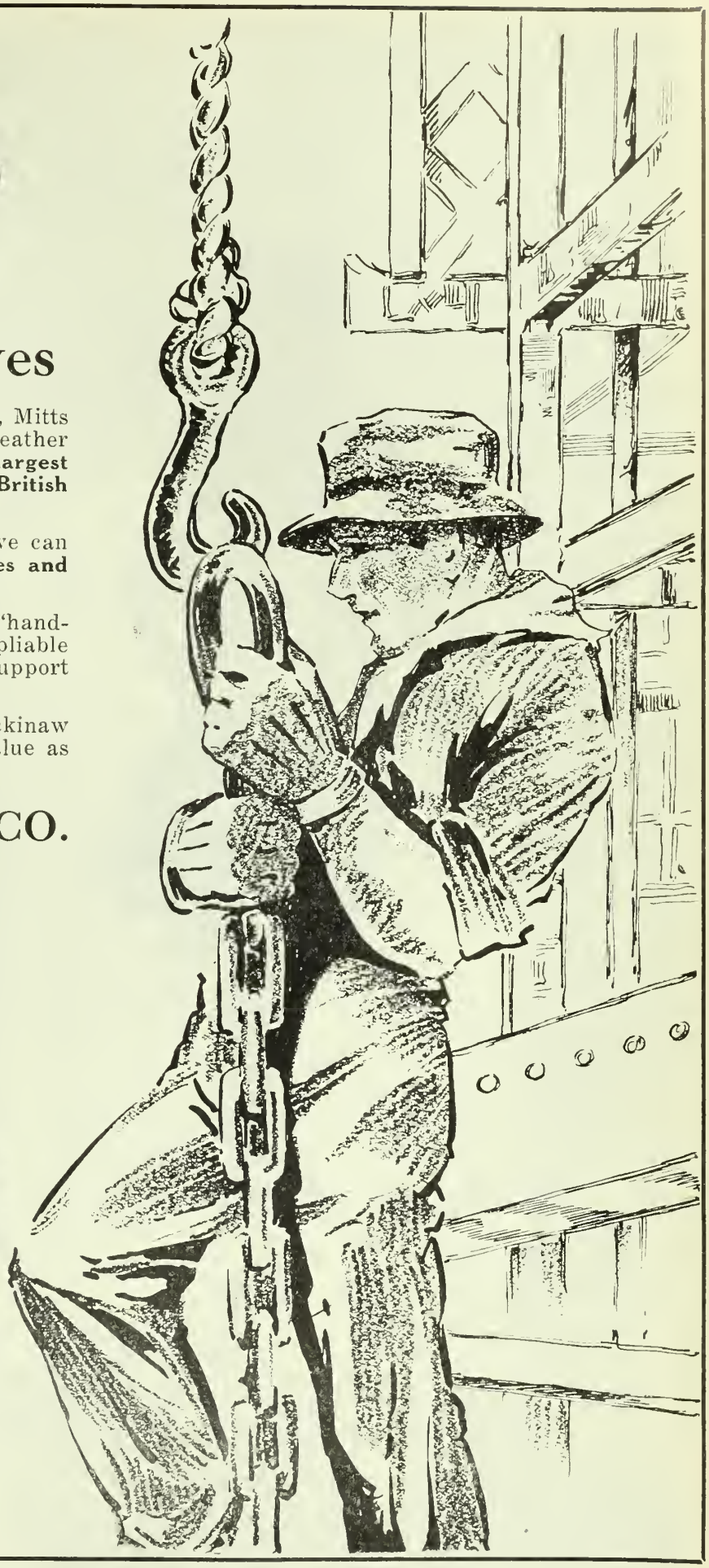
This is the one big reason why we can give you absolutely **better values and lower prices than elsewhere.**

A.R.C. Gloves are built for "hand-comfort" and service. They are pliable and tough without bulk, giving support as well as protecting the hand.

Ask to see our work shirts and Mackinaw Coats. They are just as good value as our gloves.

A. R. CLARKE & CO.
LIMITED
TORONTO





Imperial Clothes

Distinctive Style Conceptions

Combined with master tailoring and dependable fabrics are the dominant selling features possessed by every suit and overcoat of Imperial Clothes.

To dealers who wish to put their clothing department on more profitable standing Imperial Clothes offer just such an opportunity. Their dependability and good value are only eclipsed by their appealingly designed modelling.

Our range of Blue Serges and Fancy Worsteds, in men's and young men's styles, is now ready for immediate delivery.

Write us to-day and state just when you would like our representative to call. We are especially proud of our showing of men's and young men's overcoats, and we're sure they will come across big this year. Don't fail to write us to-day.

IMPERIAL CLOTHING M'F'G Co.

TORONTO

We help you make a trade-winning window display without expense to you

$200 in Prizes

You or Clerks can win a share

Eighteen cash prizes are offered to haberdashers for the best dressed window. Use the coupon below and get from us KUM-A-PART display material shown here—window cards, cartoon, consumer booklets—everything to make your task simple and effective.

A good KUM-A-PART window display any time during the next month will pull you a lot of profitable business—you make an average of 80 per cent. profit on KUM-A-PART sales.

In addition you stand a chance of winning one of these eighteen cash prizes:—

First prize	$50	Fifth prize	$10
Second prize	$25	Sixth prize	$10
Third prize	$25	Seventh and eighth prizes	$10
Fourth prize	$10	Ten prizes of $5 each.	

The first prize winner may be some small town dealer who has the originality to produce an attention-gripping window. Send for our material at once. Experiment a little. Then have a photograph taken of your display and send to us before

Contest Closes MAY 30

C. H WESTWOOD Mfg. Co., Limited
Distributors for Canada
108 Wellington St. West - Toronto

C. H. Westwood Mfg. Co., Limited, Toronto:

Please send free display helps including demonstration show card, famous hand show card, cartoon poster, two special window cards, consumer booklet.

Name ....

Address .....

FELS
AND
LIPPÉ
CLOTHES
for 1920

will strengthen the reputation of your store—Because the three fundamentals of good merchandising: Quality—Workmanship — Value—are splendidly apparent in every Fels & Lippe model.

Even a superficial examination will show you that our clothing possesses style, elegance and money value above the average.

It will be to your advantage to see and compare Fels & Lippe's offerings before deciding on your nineteen-twenty Fall and Winter stocks.

Fels & Lippé
292 St. Catherine St. West
MONTREAL

MILNE'S NECKWEAR NEWS

Big Values | March, 1920 | Right Prices

Individuality

Distinctive Neckwear for Spring and Summer.

Good Taste

Every Tie is made by operators who know how.

Our Patterns are the newest the Silk market approves.

Order early. Easter will soon be here.

WILLIAM MILNE

The Newest in Neckwear

50 York Street Toronto

STANDARDIZATION

Talk won't prove quality—when you stop and contrast the disappointment of cheap goods with the satisfaction of known and proven good merchandise. You will have to admit that—the difference is worth while.

CROWN PANTS have set the standard for honest value and satisfaction giving qualities for many years. Their reputation has been built as a result of specialization.

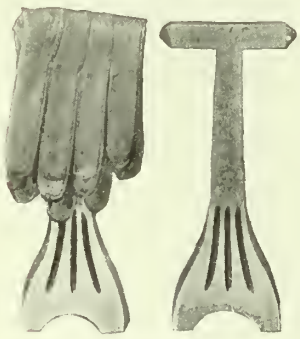
Our travellers will be leaving on their respective routes about March 10th with a full line of Tweeds and Worsteds. We are specializing on pants to match suits in designs that are most popular. It will pay you to wait until you see our range.

CROWN PANTS COMPANY

322 Notre Dame Street, West

MONTREAL

Canada's Leading Display Fixture House



Finished in Rich Gold with Black Relief

always ready to meet your requirements in Fixtures especially suitable for your trade.

See our new line of Art Display Fixtures. Write for copy of our new Catalogue.

Goods well displayed are half sold. Make customers of onlookers by using our up-to-the-minute fixtures.

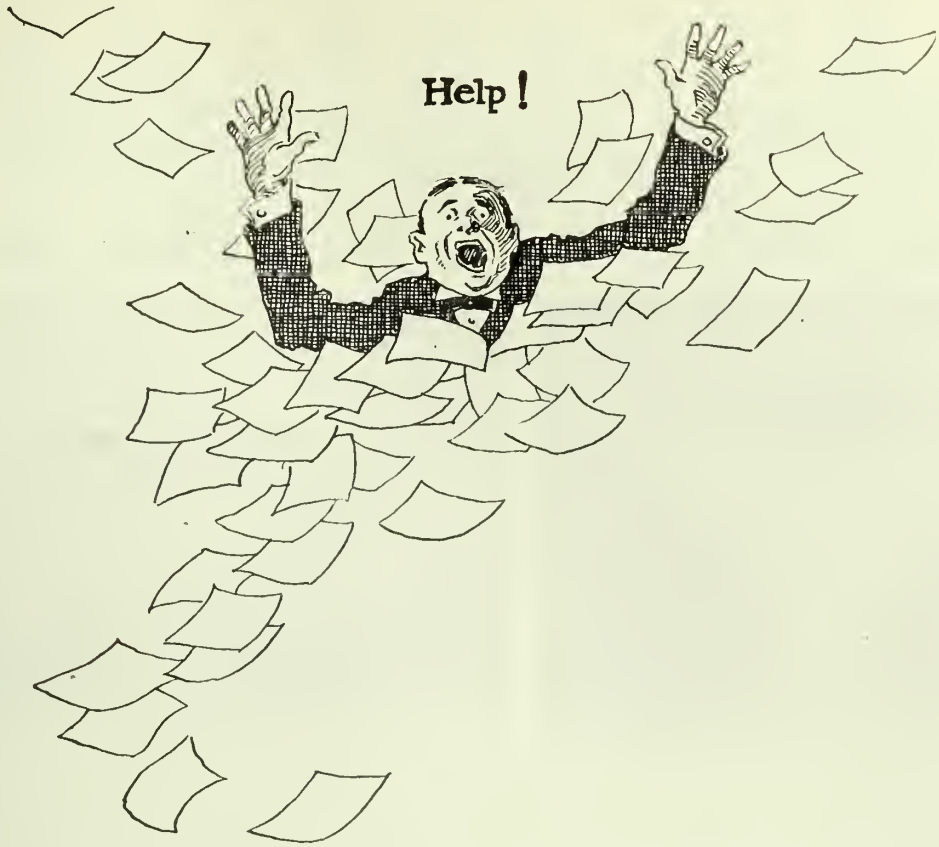
Dale *Quality* spells *perfection.*

A Handsome Coat Stand, made in three heights — 30, 36 and 40 inches

Dale Wax Figure Company, Limited

86 YORK STREET, TORONTO, ONT.

Agents: P. R. Munro, 150 Bleury St., Montreal. E. R. Bollard & Son, 501 Mercantile Bldg., Vancouver



IT would be a matter of good business to send us your order now for anything you may require in Carhartt Overalls, Allovers and Work Gloves. Prices of raw and manufactured materials still hold firm and show no present tendency to recede, so that there is nothing to be gained by waiting. Moreover, owing to the continued heavy demand on the mills, it is still difficult for us to get supplies. You will therefore make sure of deliveries when you want them and will give us a fair chance to do justice to your order by letting us have your instructions in plenty of time.

THE

HAMILTON CARHARTT COTTON MILLS LIMITED

Toronto | Montreal Winnipeg | Vancouver

Manufacturers of Carhartt Overalls and Allovers for men and boys, also Work Gloves

KITCHENER SUSPENDER CO., LIMITED

KITCHENER, ONTARIO

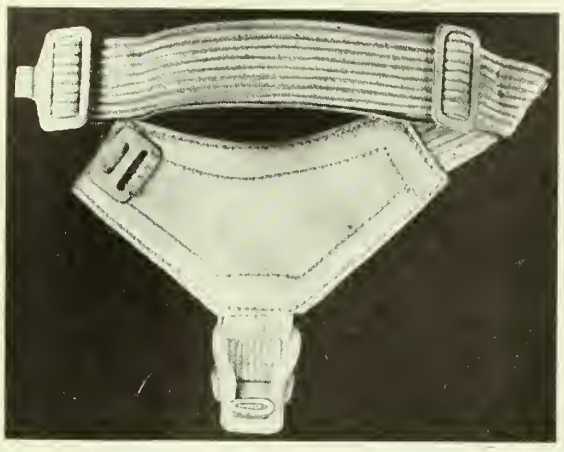
Manufacturers of

Complete Stock

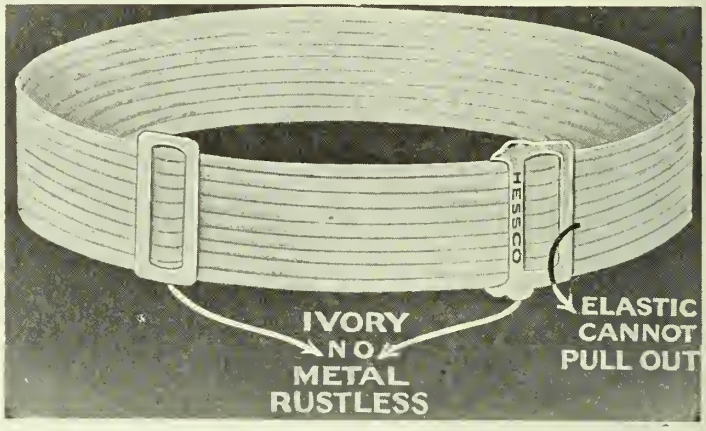
Immediate Delivery

HESSCO Trade Mark REGISTERED

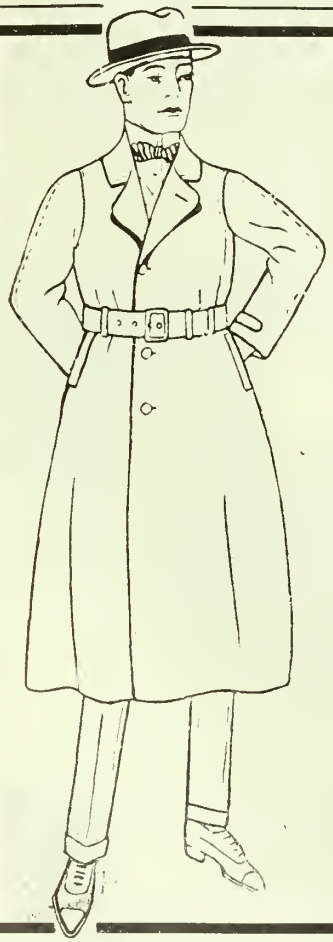
"Hessco" Garter



The "Hessco" Arm Band



Our lines include these famous brands: "King George," "Kitchener Coatless," Linend and Excello Suspenders, also Maple Leaf Pad Garters and Armbands and Hessco Ivory Trimmed Garters and Armbands.



Your Best Insurance

against losing the Spring Raincoat business is to carry a complete line of the famous

Exemplar Showerproof Coats

This is exactly the kind of weatherproof you should be boosting, as it secures for you the trade of the customer you want most; the kind who insists upon getting the very best there is —and when he sees the "Exemplar" he knows he is getting what he wants.

These wonderful showerproofs are tailored from the highest grade gabardines England produces — in addition to their waterproof qualities, they are smartly styled and fine-fitting.

English made throughout

We have been appointed sole agents for Canada, therefore, we keep a large stock of these coats on hand, and will be able to fill all orders for Spring delivery promptly.

Samples and prices on request

CLAMAN WATERPROOF LIMITED

43 BLEURY ST. - MONTREAL, QUE.

SPECULATION

It comes out of your pocket when you guess wrong. There is no guessing about the durability, satisfaction and style of

DUKTEX COATS

The large scale of production has enabled us to hold our prices down to a 25% increase over a period of 3 years, while other similar garments have advanced 100%. It seems incredible, but it is nevertheless.

A POSITIVE FACT

Our 16 salesmen will leave on or about March 10th with a complete range of DUKTEX Coats. *Individuality of style and exclusiveness of designs* are the principal features of our range.

It will be to your interest to keep your eye open for our salesmen.

DUKTEX COAT COMPANY

Makers of Specialty Coats

322 NOTRE DAME STREET WEST — — — — MONTREAL

Cap worn up in front, showing Band for adjusting to six different sizes.

Patented 1920

There are many advantages in selling

Fit-U Caps

The cap that fits every head

"FIT-U" CAP

Selling "Fit-U" caps means a greater profit on a smaller investment, a saving in floor space and the elimination of the inconvenience of outsizes and surplus stock of odd sizes on hand.

Each "Fit-U" cap can be adjusted simply yet securely to fit any normal head without destroying the fine lines of the cap. It fits easy and comfortably, has no tension or binding. It is not stretched but adjusted to the various sizes.

The many shapes and patterns in the range of "Fit-U" caps enable you to make a selection which will suit the requirements of the most particular dresser, thus securing the best trade in your locality

Salesmen are now out order now to ensure early deliveries.

Tip-Top Cap Co., - London, Canada

Snappy Original Styles

ELK BRAND CLOTHES

Elk Brand Clothes

are even better than they were a year ago. This is the result of our continual striving to give the merchant the best in value, style, and quality; a product which will add to his reputation, and which he will feel perfectly safe in recommending to his customers.

Elk Brand Clothes are good sellers, because they combine the last word in style with the very finest of workmanship. It is to our interest to make only the best clothing, and naturally WE DO IT. Every model we offer is the original creation of our designers and tailored by experts under the personal supervision of Mr. G. A. Beekel assuring clothes that are stylish and up-to-date in every essential.

For Your Boys' Department

we offer a complete stock of exclusive Boys' Models, designed by Mr. Jonap, which are attractive, easy sellers.

J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 VITRE ST. WEST MONTREAL

BANNOCKBURN

SUITS

made from special heavy real Bannockburn tweed, good styles, good workmanship.

Also great variety Fall and Winter Overcoats.

Our line satisfies one and all.

Bannockburn Clothing Company, Limited

319 St. James Street Montreal

THE MANCHESTER RAINCOAT
WARRANTED TO STAND ANY CLIMATE

WATERPROOFS

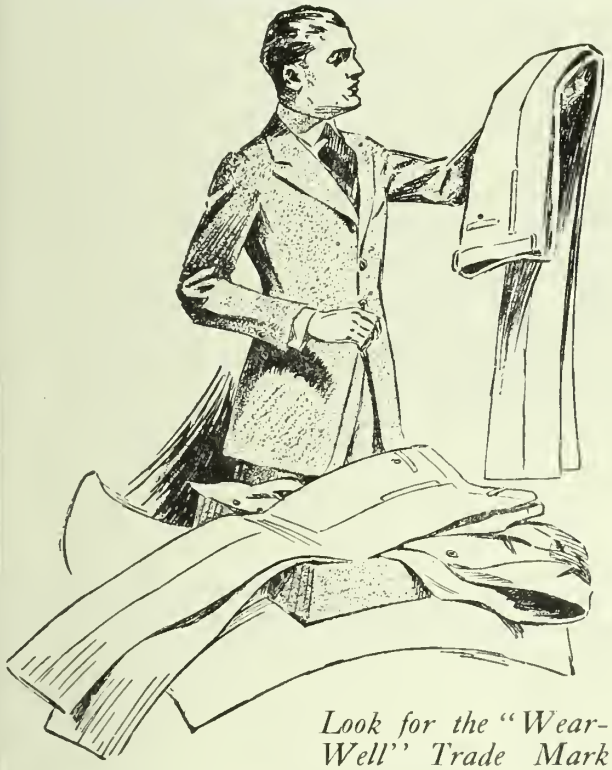
For Men and Ladies

made from tweed and paramattas, single and double texture.

Goods in stock all made up ready to deliver.

You don't have to wait till the rain is over.

Manchester Waterproof Clothing Co.



Look for the "Wear-Well" Trade Mark

We are Willing to Show You

Why you should stock "Wear-well" trousers. Our guarantee goes with every pair. Quality is also an important factor, it brings the customer back and our *volume* of production—2,000 pairs per week—enables us to offer such attractive values that you cannot afford to miss seeing our samples.

We can assure our patrons *prompt deliveries* and will send samples to retailers upon request.

Riding breeches a specialty.

Levine Mfg. Co., 162 John St., Toronto

How are These for "Class"?

They are but three of the many splendid styles and patterns in C. B. G. dressing gowns and bath robes for 1920 Fall Trade.

We promised you something good, and we are now ready to make good our promise. Our Travellers are now on the road with these quick-selling Fall lines, and an equally distinctive showing of C. B. G. 1920 House Coats.

C.B.G.
TRADE MARK

Dressing Gowns, Bath Robes and House Coats have attained a reputation for distinction in style, pleasing variety of pattern and finished excellence of workmanship.

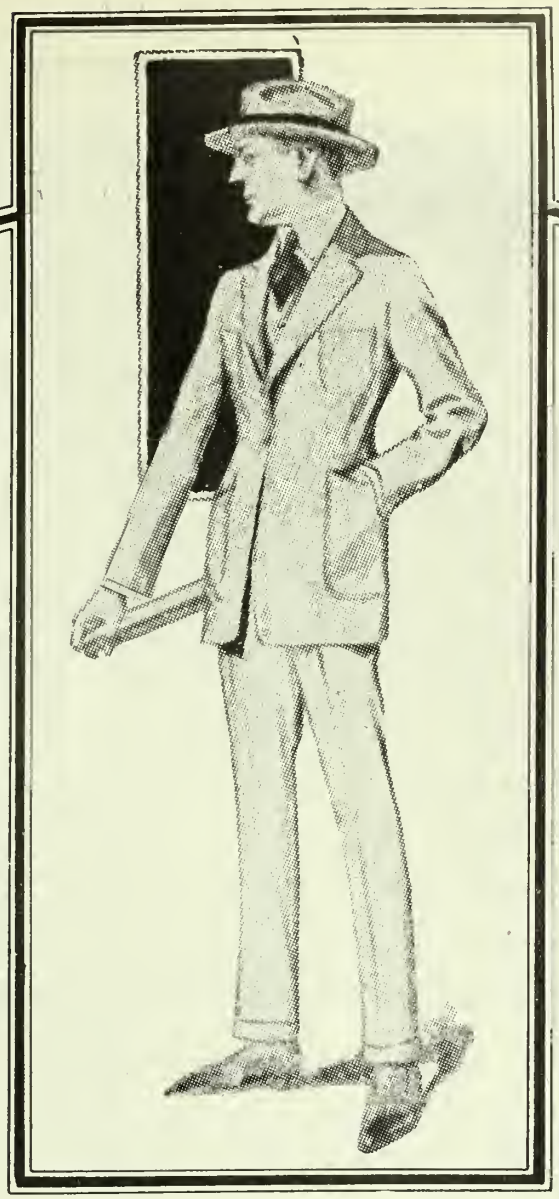
You will find the 1920 samples right up to the usual standard, and then some.

Be ready when our traveller calls on you.

Caulfeild, Burns & Gibson, Ltd.

60-62 FRONT STREET WEST - TORONTO

Kaplan, Samuelsohn
AND COMPANY
TAILORS
TO
PARTICULAR YOUNG MEN
MONTREAL



The Klassy

One of our attractive Spring and Summer Models—pleated and belted back

Your label in one of our garments assures you of a satisfied customer

Mortar Board Caps for Easter Trade

Ours are tailor-made, hand-finished and hand-blocked. Send your order in early to insure delivery.

EXTRA TRADE MEANS EXTRA PROFIT

THE HOUSE OF SERVICE

Men's and Boys' Caps for Fall

Notwithstanding the scarcity of materials and the prevailing high price for cloths, we have been fortunate in securing a splendid range of goods, one that should appeal to every live merchant. Be sure to see our samples. Our travellers will be out in good time.

PALTER BROTHERS

Manufacturers of Hats, Caps and Uniform Caps

122-128 WELLINGTON STREET WEST, TORONTO

Clothes of Distinction and Satisfaction

Whether the first consideration be appearance or whether money value is the determining factor, you can offer both in generous measure when you are handling our extensive range of Men's Clothing.

Our large assortment is carefully chosen, and they are manufactured by operators who know how. This means that we can give you entire satisfaction.

We are now prepared to show you a complete line of samples just whenever you say. Post Card us if interested.

Empire Clothing Company
Toronto, Ont.

By Selling a Smart-on Brand Raincoat

you are giving the public a guaranteed waterproof coat, which eventually will be a boon to your business.

SMART-ON BRAND

Our travellers will soon call on you with a complete range for immediate and Fall placing.

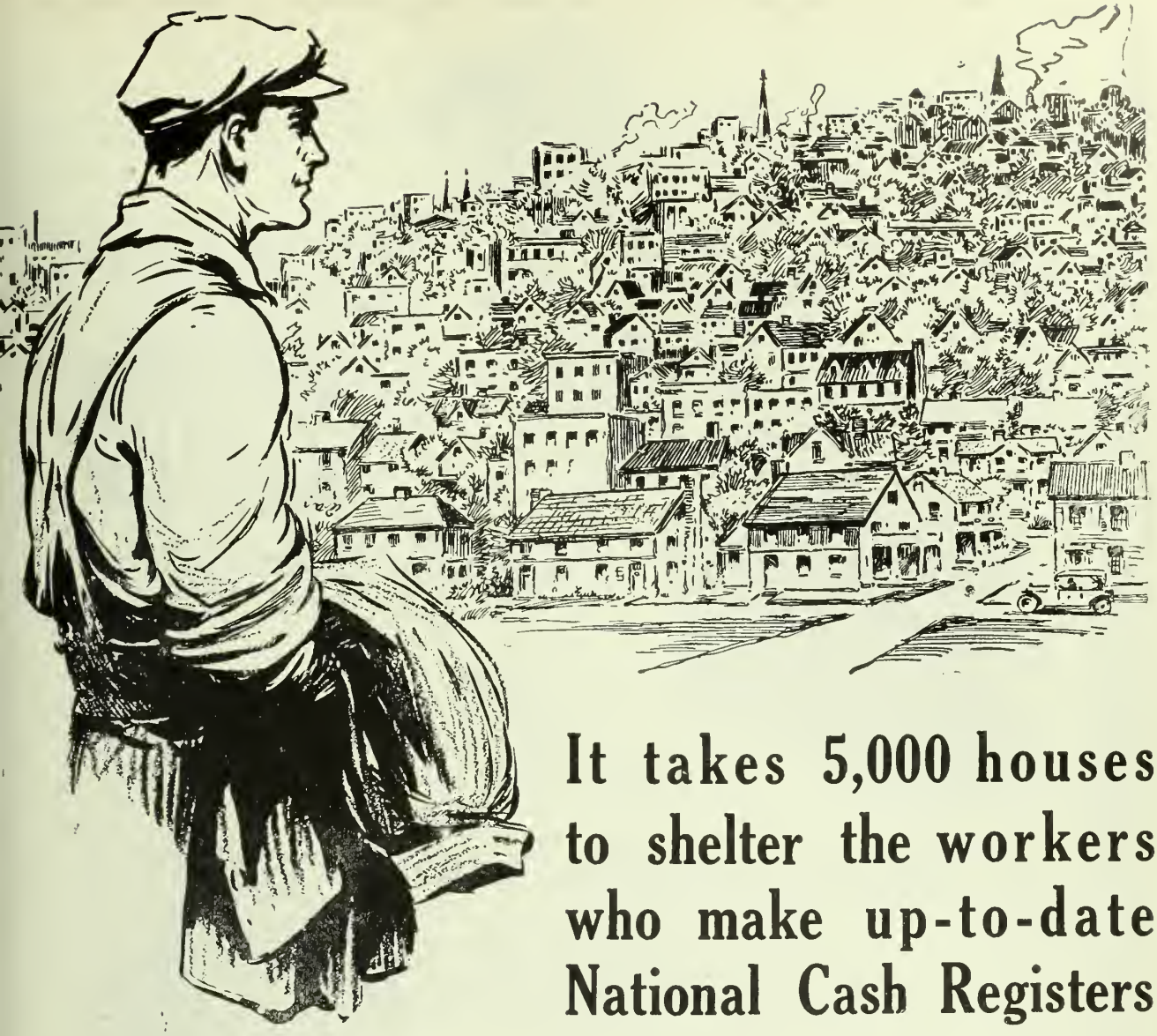
Don't buy until you see our line—then judge Quality and Style for yourself.

Manufactured by

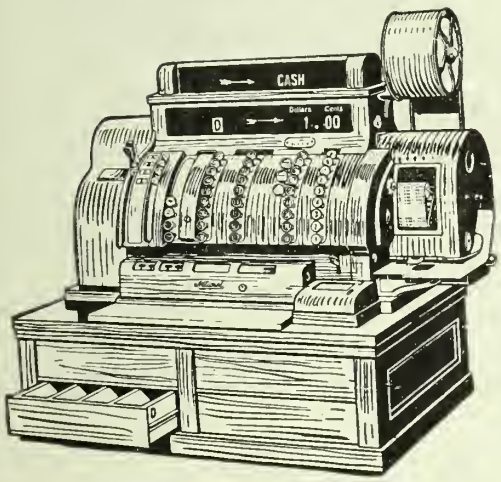
I. COHEN & COMPANY

207 St James St., Montreal

Our new address after May 1st will be new Wilder Building, 323 Bleury Street



It takes 5,000 houses to shelter the workers who make up-to-date National Cash Registers



THESE 5,000 houses are the homes of more than 25,000 people—a city in itself.

They are good homes, too, because the workers at the N. C. R. factory are intelligent, skilled mechanics who are able to demand exceptionally good living conditions.

The factory in which they work comprises 21 modern buildings, providing over 40 acres of floor space.

It has taken 35 years of the hardest kind of work to develop this tremendous organization—an organization engaged solely in the manufacture of labor-saving machines that help merchants all over the world.

The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

algary.....714 Second St. W.
ondon.....350 Dundas Street
ontreal.....122 St. Catherine Street W.
ancouver.....524 Pender Street W.
Edmonton.....5 McLeod Bldg.
Ottawa.....306 Bank Street
Toronto.....40 Adelaide Street
St. John.....50 St. Germain Street
Halifax.....63 Granville Street
Quebec.....133 St. Paul Street
Saskatoon.....265 Third Avenue S.
Winnipeg.....213 McDermot Avenue
Hamilton.....14 Main Street E.
Regina.....1820 Cornwall Street

FACTORY: TORONTO, ONTARIO

ATLANTIC

LIGHT-WEIGHT UNDERWEAR

Offers coolness with comfort

Your customers will like these light, form-fitting union and two-piece garments.

Every point of strain is amply reinforced in order that the garments may give the utmost in satisfactory wear.

Your jobber has them

ATLANTIC UNDERWEAR COMPANY

LIMITED

MONCTON, N.B.

E. H. WALSH & COMPANY

Montreal and Toronto

Selling Agents for Quebec, Ontario and Western Provinces

UNIFORM CAPS

We are the oldest and largest Manufacturers of Uniform Caps and Equipment in Canada

Spring is approaching and with it will be the demand for caps and equipment from police and fire depts., railway and steamship companies, etc.

Our caps have set a standard for years in style and durability. Insist in getting the best—our experience costs you nothing.

We are makers of gold and silver embroidered badges. All standard naval pattern badges carried in stock. Special designs for individual companies will be furnished on request.

A necessary adjunct to a smart uniform is a distinctive set of metal badges and buttons. Let us know your requirements in this line so we may send samples and quotations.

Write for illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:

320 UNIVERSITY ST., MONTREAL

Leishman

Leishman Clothing is distinguished for adherence to prevalent good style and the newest in fabrics. While free from obtrusive extremes it is always conservatively distinctive in cut—a feature sure to be appreciated by men of good taste.

Wm. H. Leishman & Co., Limited

MAKERS OF

THE BEST TAILORED GARMENTS FOR MEN

Authoritative style is incorporated in every line and every detail of Leishman Clothing. The genuine value shown cannot be surpassed. The large clientele of better stores it is our privilege to serve bespeaks the satisfying qualities of our goods.

68 Temperance St., Toronto

Challenge Cleanable Collars.

"America"

—help your customers in their struggle to defeat the high cost of living. Save money for them and build sales for your store by joining with us in pushing the sales of Challenge Cleanable Collars.

Get your store in line with our intensive Coast-to-Coast campaign of advertising for Challenge Collars. Watch for these ads and link your collar sales up with them. You have many customers who are looking for just such an article and each sale means a good margin of profit to you—and a satisfied customer.

Be prepared for the demand our promotion is sure to create for you. Get in touch with your jobber to-day. All styles and all sizes available — each the exact counterpart of a linen collar.

Write us for catalogue and ask about dealer helps.

The Arlington Co. of Canada
Limited

Montreal Toronto Winnipeg Vancouver

PY-RA-LIN

—For a Rainy Day—

a little money laid aside and a

Davis "Storm Resista" Waterproof

are the greatest safeguards.

"Storm Resista" Waterproof Garments will interest the dealer who is in the market for absolutely dependable Raincoats that ARE waterproof.

They are made in a wide variety of styles, and the quality is so obvious that they sell readily.

A Raincoat you will feel perfectly safe in recommending to your customers.

Travellers Leaving Shortly with a Complete Range of Samples for Immediate and Fall

H. E. DAVIS & CO.

Manufacturers

117-19-21 St. Henry St., MONTREAL

Address after May 1st, Sommer Bldg., Mayor St., Montreal

"Craftana"

Registered No 262 005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Selling Collars

The New-Way Collar System is an innovation, but a successful one as it brings every style in sight of customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear

Let us explain the system.

Jones Bros. & Co., Ltd.
29 31 Adelaide St. W.
Toronto

"Strand" (chemise de luxe) Shirts for Summer

This is the shirt par excellence to offer your particular patrons. You don't have to waste any time describing the numerous points of superiority—just *show* them the "STRAND" shirt. The quality is so apparent that the sale is then half made.

In addition to these superfine shirts we have a large variety of shirts in the most popular fabrics and attractive colorings, from plain working shirts to the finest shirts "de luxe," in all the fancy stripes so much in vogue for the coming Spring and Summer.

"RACINE" working shirts, "HERO" FINE SHIRTS.

An Unusually Complete Line *of* Men's Furnishings

Handkerchiefs, Cravats, Underwear, Pyjamas, Belts, Suspenders, "Samson" Pants, "Lifesaver" Overalls, "Record" Sox

The name RACINE is so well and favorably known that your customers have no hesitation in accepting anything which bears this name.

"SEND US YOUR ORDER AND LET US SHOW YOU"

ALPHONSE RACINE, LIMITED

"The Staple Dry Goods House of Canada"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:
Beaubien St., Montreal; St. Denis, Que; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY	SYDNEY, N.S.	OTTAWA	QUEBEC	TORONTO
Matabanick Hotel	269 Charlotte Street	111 Sparks Street	Merger Building	123 Bay Street

SHERBROOKE — RIVIERE DU LOUP, Hotel Antil — THREE RIVERS

Stifel's Indigo Cloth

Standard for over 75 years

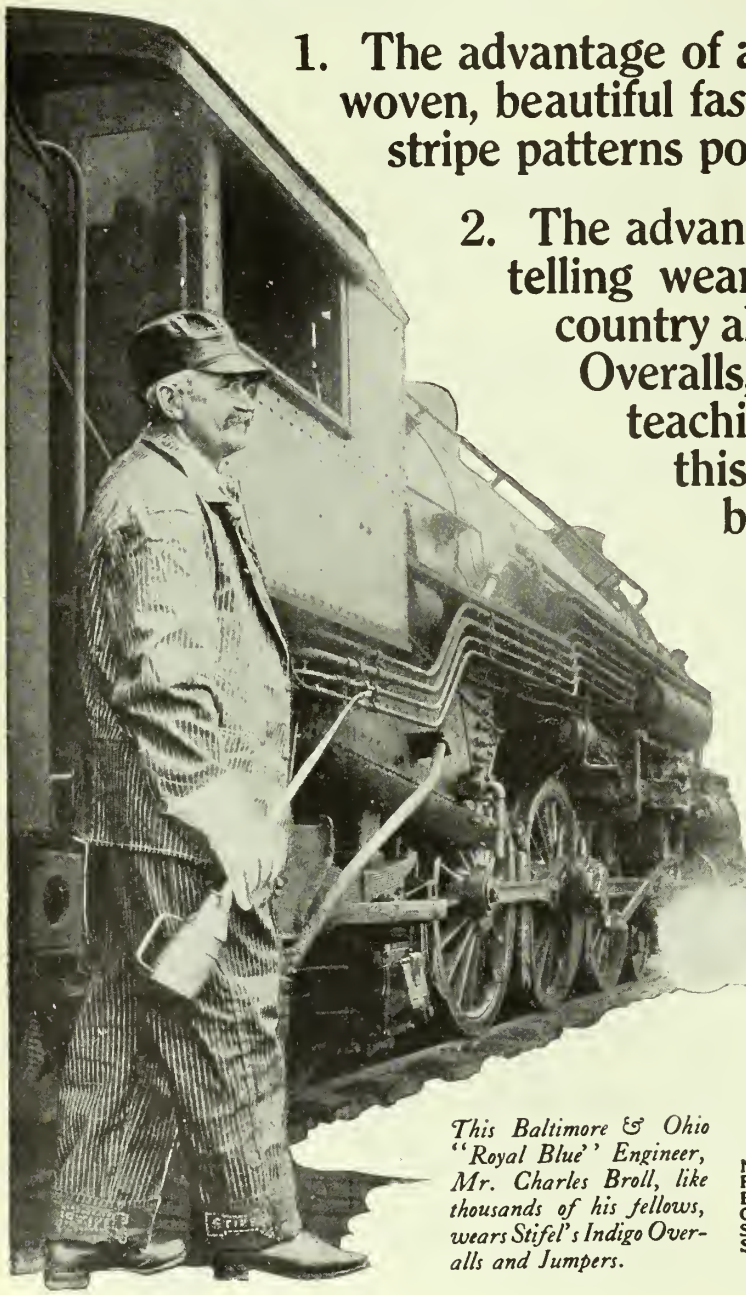
STIFEL REGISTERED

There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.

1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth inside the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

STIFEL REGISTERED



This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

J. L. STIFEL & SONS

Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

SALES OFFICES

NEW YORK ..... 260 Church St.
PHILADELPHIA ..... 1033 Chestnut St.
BOSTON ..... 31 Bedford St.
CHICAGO ..... 223 W. Jackson Blvd.
SAN FRANCISCO, Postal Telegraph Bldg.
ST. JOSEPH, MO. ..... Saxton Bank Bldg.
BALTIMORE ..... Coca Cola Bldg.
ST. LOUIS ..... 604 Star Bldg.
ST. PAUL ..... 238 Endicott Bldg.
TORONTO ..... 13 Manchester Bldg.
WINNIPEG ..... 400 Hammond Bldg.
MONTREAL ..... Room 508 Read Bldg.
VANCOUVER ..... 506 Mercantile Bldg.

FASHION-CRAFT

Quality Clothes

Made to Satisfy Those Who Appreciate Thoroughness

Each suit or overcoat bears the maker's name, which is a guarantee of sterling worth and reliable construction

FAC-SIMILE OF LABEL

New Models for Fall and Winter Will Be Ready Shortly

If Interested Write

PROMOTION DEPARTMENT

Fashion Craft Manufacturers
Limited
MONTREAL

CLATO

Attractive Display Cards for Window and Store.

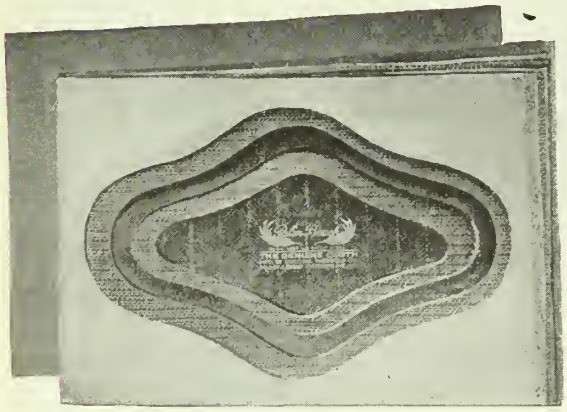
Palm Beach
REGISTERED U S PATENT OFFICE
THE GENUINE CLOTH
MFD ONLY BY GOODALL WORSTED CO
SOLD BY A ROHAUT 229 FOURTH AVE NYC

Trademark registered in the U.S. Patent Office and in Canada

PALM BEACH DISPLAY EQUIPMENT FOR 1920

To make your PALM BEACH WINDOW effective—to tie up with our vast educational campaign in Street Cars, National Magazines and Newspapers—you should be requisitioning *now* your allotment of beautiful PALM BEACH DISPLAY for store and window. There is no charge; it comes to you prepaid.

It is only necessary for you to advise us by mail that it is your intention to confine the use of this Display to suits of GENUINE PALM BEACH CLOTH.



Beautiful Booklet to mail to your trade.

These cards to tie up with the Palm Beach National Campaign.

Palm Beach
REGISTERED U.S. PATENT OFFICE
HE GENUINE CLOTH
D ONLY BY GOODALL WORSTED CO
D BY A. ROHAUT · 229 FOURTH AVE. NYC

Trademark registered in the U.S. Patent Office and in Canada.

FOR ALL REPUTABLE CLOTHING MERCHANTS

We will start distributing these packets about the 1st of April. They are quite costly, and the supply is naturally limited.

Therefore, if you are interested, we should hear from you immediately, so that your assignment is made up and put aside.

Complete set of Price Cards — and Newspaper Cut Service.

THE PALM BEACH MILLS

GOODALL WORSTED COMPANY, SANFORD, MAINE

A. ROHAUT, *Selling Agent,* 229 FOURTH AVE., NEW YORK

Address L. S. Goldsmith Agency, 244 Fifth Ave., New York; Directors of all Palm Beach Publicity

Important Announcement

to the

Retail Clothing Trade

The Clothing Manufacturers' Association of Montreal, comprising some thirty leading manufacturers of men's and boys' clothing, have decided not to send out their travelling salesmen with samples for Fall, 1920, until April 15th.

This course has been adopted in the interests of the trade as a whole. Owing to Easter coming early this year, retailers are anxious to have Spring orders filled as speedily as possible. To do this it is necessary to keep full staffs working on orders, rather than in preparing Fall samples.

It is expected that showing samples at this later date will also give opportunity of exhibiting fuller ranges of cloths and more up-to-date models.

Clothing Manufacturers Association of Montrea

MEN'S WEAR REVIEW

Published First of Each Month

VOL. X. TORONTO, MARCH, 1920 No. 3

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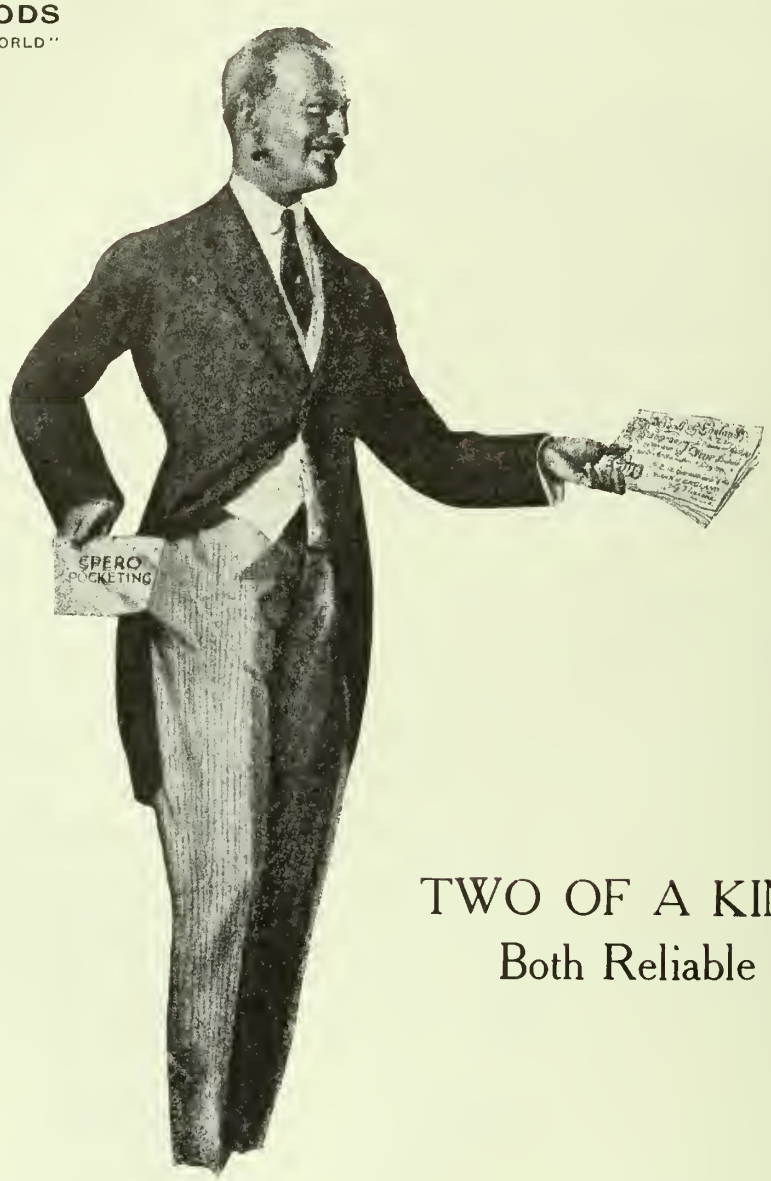
ON SELVEDGE OUR GUARANTEE

BRITISH

MAKE

SUPER-STANDARDISED QUALITY
COTTON GOODS
"THE BEST IN THE WORLD"



TWO OF A KIND
Both Reliable

RICHARD HAWORTH & CO., LTD.
Manchester

Men's Wear Review

The Recognized Authority of the Canadian Men's Wear Trade

VOL. X. TORONTO, MARCH, 1920 No. 3

Clothiers of Ontario Convene; Will Meet at Ottawa Next Year

Second Annual Convention at King Edward, Toronto, Discusses Questions of Vital Importance to Men of the Trade — Attendance Impaired by "Flu"— Hope to Form Dominion Organization — E. R. Fisher, Ottawa, New President

THE second annual convention of the Ontario Retail Clothiers' Section of the Retail Merchants' Association of Canada was held in the Gold Room of the King Edward Hotel, Toronto, on February 24th, 25th and 26th. The attendance was somewhat impaired by the prevalence of influenza throughout the province; many letters were forwarded to the secretary expressing regret at inability to be present owing to personal illness or sickness amongst the members of the staff to such an extent that even a temporary absence was impossible.

Keen Interest Throughout

Interest and enthusiasm in the proceedings of the convention were keen throughout. The program was packed with a variety of live and instructive subjects which were handled by experts from various parts of the province. There was not a dull moment from the time President Ed. Mack took the chair on Tuesday morning till the National Anthem was played at the closing banquet on Thursday night. Probably the greatest interest was manifested in the discussions which centred round the orders and activities of the Board of Commerce; and the expressions of opinion that were heard from men from one end of the province to the other were to the end that, if the present order of the Board is made applicable all over Canada, it will have no other effect than that of driving many legitimate merchants out of business.

THE NEW PRESIDENT.

"The year ahead looks as if it were going to be a stormy passage," said the new President, E. R. Fisher of Ottawa, upon his election to office at the recent convention in Toronto. "But I am willing to devote a good deal more of my time in the year that is coming than I have done in the year that is past. I hope that when the year has gone by you can say that you have not elected a dead one entirely." And anyone who knows E. R. Fisher will never say that he is a "dead one."

An important beginning was made toward the formation of a Dominion association of retail clothiers. During the current year, overtures will be made to the several provinces with a view to calling a Dominion convention at a time that will be a suitable and expedient. It was the general feeling of the convention that a national organization should be brought into being, an organization that will become a force in the councils of the Dominion.

Subjects That Were Dealt With

The various subjects dealt with at the convention were: "The Bankruptcy Act"; "Advertising"; "The Relation of Cost to Mark-up in Modern Business"; "Business Assurance"; "Merchandising, Buying Power, Turn-over"; "Co-operation between Manufacturer and Retailer"; "Conditions in the Woolen Market, 1920"; "Government in the Clothing Industry."

Concessions from Commerce Board

During the convention a committee was appointed to wait on Major Duncan, Ontario representative on the Board of Commerce, with a view to arriving at a more satisfactory agreement with respect with regard to the order that has already been issued for Toronto and is to become effective over the whole of Canada at some time in the future. The delegation reported that they were received most courteously and that important amendments were accepted by Major Duncan to be forwarded to and deliberated upon by the whole board.

Next Convention at Ottawa

Following an invitation from the Ottawa delegation to hold the next convention at Ottawa, this invitation was heartily accepted by the Convention.

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Only United National Effort Will Reduce the High Cost of Living

President Mack in Annual Address to Provincial Clothiers Urges Co-operation from Sheep-Grower to Consumer — Avoid All Selfishness and Assist Government in Every Possible Way — Unscrupulous Merchant Should Be Exposed — Advocates Dominion Association — Rectify the Exchange

GENTLEMEN.—I feel it a great honor and privilege to welcome you from the different parts of Ontario to this our second annual convention. I would like to take this opportunity of thanking you one and all for the sacrifice you have made to your different businesses in coming, as some of you have done, from a long distance, and also short of help through sickness, to attend this body, and I hope you will be well repaid for the time and money it has cost you, by listening to the deliberations of some of the cleverest men in their different subjects, that they are about to speak on.

Should All Do Their Bit

Your executive wants you to feel free to ask any questions and to take part in all discussions that may arise during the three days' session. It was just one year ago this month that the inaugural convention of the Retail Clothiers was held in this hotel. Since that time many questions of vital importance have arisen in connection with the retail clothing trade that will require your most careful consideration and attention. I hope, Gentlemen, that when these questions do come up for discussion they will be met with that spirit of co-operation and sane judgment that they deserve. They will require our most careful considerations to solve them, so as to satisfy the Government and buying public, and also to save some of us from terrible hardships financially. But the uppermost thought in our minds should be to avoid selfishness, and put forth our every effort to assist the Government in bringing down the high cost of living. For we all know that the cost of every commodity to-day is abnormally high, and if everyone from the sheep grower to the consumer would do their bit and indulge in a little self-sacrifice, it would help to bring everything back to normal. We all have to agree on one point, that the world in general is much happier when we are all working in unison.

Expose Unscrupulous Merchants

Now, Gentlemen, I have no doubt that one of the most important questions that will come up at this convention will be the findings of the Board of Commerce as it applies to the Retail Clothiers of Toronto. If this Ontario body cannot show just reasons why they cannot do business on the mark up the Board has made a ruling on, it will become law throughout Ontario. The finding of the Board, as most of you know, is 26 per cent. and 33 1-3 per cent.; 26 per cent. on all goods costing $30 and down and 33 1-3 per cent. on all goods costing over $30, this to come into effect March 15th. Now, it has been shown conclusively to the Government by the clothiers, who attended the meeting of the Dominion executive board of the Retail Merchants' Association, held in Ottawa, January last, that clothiers throughout Canada could not do business on the 26 per cent. and 33 1-3 per cent. mark up. Now, Gentlemen, as I said in the early part of my report, that this, no doubt, would be the most important subject that would come up for discussion; let us meet it in a cool and unselfish manner, and do not let us forget that the members of the Board of Commerce are gentlemen, and as servants of the Government they are only doing their duty. It is up to us to assist them, as far as it lays in our power, to solve the problem of the high cost of living with regards to the clothing and, in so far as we can in resolutions or by any other means to stop all profiteering and fraudulent advertising in the clothing business. I am sure that you will all agree with me that the greatest offender is not the merchant who marks his goods at 33 1-3 per cent. profit and gives 100 per cent. value in goods and service for every dollar he receives, but it is the unscrupulous merchant, who tells the public through the daily press, every month in the year, that he is giving the public $40 to $45 suits for $25 and so on. Now, if we, as an association, can help the Board of Commerce to expose these unscrupulous merchants we would not only be doing a grand work for the buying public, but we would show the Government that we, as an association, were ready, not only to keep the prices down, but also wanted to assist them to expose all such unworthy merchants, who are at all seasons of the year exploiting the middle classes, whom the Board of Commerce claim they are trying to protect. In this way, Gentlemen, our association would be a blessing to our different communities, and we would be better men ourselves.

> *"But the uppermost thought in our minds should be to avoid selfishness and put forth every effort to assist the Government in bringing down the high cost of living. For we all know that the cost of every commodity to-day is abnormally high, and if everyone from the sheep grower to the consumer would do their bit and indulge in a little self-sacrifice, it would help to bring everything back to normal."*

Organize Dominion Association

Now, Gentlemen, I think it would be an excellent thing for us at this convention to adopt the same slogan as the united advertising clubs of the world have, that is, "Truth in Advertising," and have it placed on all our association stationery and advertising literature, and in that way try and educate all clothing merchants by continually keeping the trade mark before them. I am of the opinion, and I am also sure that your executive is of the same mind that we should, at this convention, appoint a committee to communicate with the different provinces of the Dominion and try to organize a Dominion Association of the Retail Clothiers. I would also recommend that your Resolution Committee should be asked to bring in a resolution as to the advisability of a fee being charged of each member of the Retail Merchants' Association to apply to the running expenses of the Retail Clothiers' section during the year. For I do not think it fair after electing the different members of your executive, who are in business in the different parts of the province, to ask them to bear all the expense of their railroad fares and hotel to transact the business of the association. There are different expenses, such as stationery, etc., that a small fee would overcome, and it would be the means of having your business transacted in a more business-like manner. Now, I feel justified in mentioning this matter in my report owing to the fact that this will be my last year as president of the association, and I know it will be the means of making the task lighter for the incoming officers.

Rectify The Exchange

There is also another very important matter that should be taken up at this convention, that is, the advisability of not buying American goods during the period of the terrible exchange placed on our Canadian money. I think that we, as true Canadians, should resent this by either not buying any American

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Quality Sale Better than Price; Better Profits; Bigger Business

Firm of A. M. Ecclestone of St. Catharines Have the Best January in Their History by Avoiding Comparative Figures and Emphasizing Quality and Make of Their Merchandise — Tell the Public That Higher Prices Are Sure to Come — Profits Are Bigger and Volume of Business Better — Exchange Helps Them

THAT the straight advertising of quality and make brought better results in their January sale of suits and overcoats than former sales where the comparative prices were used is the statement of Howard J. Ecclestone of the firm of A. M. Ecclestone of St. Catharines. Readers of MEN'S WEAR REVIEW will remember that Mr. Begg of Begg & Co., Hamilton, gave an interview some weeks ago in which he strongly advocated the deletion of comparative figures in sale advertising. He stated at that time that he believed the public were getting tired of sale advertisements. Mr. Ecclestone is a strong seconder of this view and he has proved to his entire satisfaction that advertising quality and make will bring better results than heralding comparative figures in big letters in the daily newspapers. Mr. Ecclestone stated to MEN'S WEAR REVIEW that the January sale just closed was the best they had ever had.

The above is the interior view of Bill Mills' New Store in Kitchener, Ontario.

How It Was Done

In explaining the method they adopted in conducting their January sale, Mr. Ecclestone said their advertisements and show cards displayed in the windows dwelt very strongly on the quality and make of the goods which they were offering for sale. "Aside from one or two very small lines," said Mr. Ecclestone, "we did not advertise comparative prices anywhere during our January sale. It was a straight quality-and-make sale. Our advertising did not contain comparative prices, but dwelt strongly on the quality of the stuff we were disposing of. I believe the public are getting sick of advertisements that advertise a sale that is really not much of a sale."

Gave Percentage Off All Goods

The way in which their sale was carried out was in giving a certain percentage off all goods in the store, no matter in which department it might be. "In that way," explained Mr. Ecclestone, "the buyer knew that he was getting something off on the very best thing we had in the store. There was no kick coming on the part of any customer because he could get a reduction on anything we had, even to the very best. In this way we got the confidence of the people. They knew we were not simply advertising shop-worn goods that we wanted to get rid of, but that it was a real sale in which reductions could be had on every line of goods carried by the firm. In our advertising we avoided the use of all figures with the exception of one or two job lots that we were particularly anxious to get rid of. Prices of any other lines were not quoted at all."

How It Worked Out

The proof of the pudding is the eating thereof; so the proof of a sale is the returns which it brings. Mr. Ecclestone said that it was the best January sale they had ever had in the history of their store. "We are generally satisfied to get the cost price out of the January sale, but in this way we got a fair profit for the month. The month of January was as big a month with us as October, November or December of last year, which are three of the biggest months of the year. It was the biggest January we ever had; and we got better prices and a higher margin of profit."

Said Higher Prices Coming

Still another way in which this firm secured the confidence of the people was in frankly telling them that higher prices were coming. It was explained that the tendency was certainly toward the higher prices and that goods bought now in comparison with the same goods that might be bought six months hence were bought at a bargain. Mr. Ecclestone believed that this was a good kind of advertising because it still further emphasized what people are beginning to realize more fully every week, that with soaring labor costs and decreased production, prices could only be higher.

Looks for Big Overcoat Season

Though the past season was not a particularly good one for overcoats, Mr. Ecclestone looks for a big one next year. The reason for their poor season was, he believed, due to the fact that many of the returned men had had their overcoats dyed. Next season, however, he believed they would be ready for a new one and they were looking for a much bigger season than the one just past.

Feel Benefit of Exchange

Mr. Ecclestone stated that their firm and other St. Catharines merchants were feeling the beneficial results of the exchange rate. Not only were their own people staying at home to do their shopping, but people from Niagara Falls who habitually went to Niagara Falls, N. Y., or to Buffalo to do their shopping were coming to St. Catharines now. The vaccination restrictions were also keeping people at home, as people did not care to submit to this for the purpose of getting across the line.

Merchandising, Buyer Power and Turn-Over; Business System that Gives Daily Record of Stock on Hand, Volume of Business, Profit

Thos. A. Sharp, Vice-President and Treasurer of W. E. Preston, Ltd., Midland, Outlines Scientific System That May Be Applied to One Line of Goods or to Departmental Store — How Purchasing Power of Each Month May Be Ascertained— Expenses and Profits Carefully Watched

"MERCHANDISING, buying power, turnover, etc.," was the subject of an address at the Convention, by Thomas A. Sharp, vice-president and treasurer of the W. E. Preston Co., Ltd., of Midland. Mr. Sharp has devoted a number of years to a minute study of scientific merchandising of business; and in the course of his very instructive address, he outlined a system that could be applied to a store handling one line of goods or to a departmental store. The operation of the system as it works out acquaints the proprietor of the store or the manager of a department with the most detailed information daily of the stock on hand, the volume of business during the day, and the profits made.

System Divided in Two Parts

The business system, as outlined by Mr. Sharpe, is divided into two parts—Buying and Sales. Several printed forms accompany these divisions, forms which are for the recording of data with regard to the different phases of the business. In giving a concrete example of how the system is operated, Mr. Sharp assumed that he started in business on the first of January, 1920, and on the first of January, 1921, wanted to have about the same stock on hand as when he started, namely, $16,000. His aim for the year was to have $50,000 sales. The expenses for the year were tabulated as follows:

Salesmen (including your own salary)	$4,000
Delivery	500
Advertising	1,500
Fuel	200
Rent	1,200
Insurance	300
Light	100
Stock guarantee (fund for stock shortage)	750
Taxes, general and overhead	2,950
Total	$11,500

In the matter of salesmen's salaries, Mr. Sharp urged that your own salary should be included in this and should never be less than ½ per cent. of sales for the whole year. Advertising, he said, should not be less than 2 per cent. of sales as a minimum which should repay one hundred fold. Insurance should not be less than 2 per cent. of stock.

Cost of Doing Business

Dividing the $11,500 into the $50,000, Mr. Sharp estimated that, on this basis, it would cost about 23 per cent. to do business. There must be a mark-up of 30 per cent. to give 7 per cent. net profits. On handling $50,000 sales, therefore, 30 cents of every dollar would be for business expenses, etc., and 70 cents for re-investment in stock. On this basis, $35,000 worth of merchandise would be bought during the year.

Sales Estimated During the Year

On this basis, Mr. Sharp showed a table illustrating the buying power and sales, month by month, during the entire year. The table was as follows:

	Selling.	Buying.
January	$1,800	$1,200
February	1,500	3,800
March	3,500	5,000
April	4,000	3,600
May	6,000	2,400
June	4,500	1,800
July	4,000	1,200
August	3,000	1,600
September	4,200	5,000
October	6,500	5,200
November	5,800	2,400
December	5,200	1,800
Total	$50,000	$35,000

Mr. Sharp suggested that this table should also contain similar columns for the previous year so that comparisons could be made from year to year. In giving orders for goods, it was strongly advised by the speaker the proper order forms should be secured and that merchants should not fall into the habit of taking the travellers' word for them. Such orders should be compared with the monthly estimate made at the beginning of the year and should be charged up against the month when the goods have to be delivered. Not more than 60 per cent. of goods wanted for season should be included in placing orders; the remainder should be left for sorting.

How to Watch Sales

Suppose the sales for one month should exceed by, say, $600 the estimate for that month? This amount could then be added to the yearly estimate of $50,000 and the buying power of any one month might be increased by 70 per cent. of that much. On the other hand, there might be a succeeding month when sales were under the estimate, and this amount would, in turn, have to be deducted from the yearly estimate and the buying power of one month detracted from to that extent. Under-sales must be watched as closely as over-sales.

Watch Expenses and Profits

Other forms shown by Mr. Sharp illustrated the manner in which the various expenses in connection with the business were tabulated. These were on a form labelled "Make-up of purchases for the month"; and the items were invoices, charges, freight, express, duty, transfer, total.

Another form was a "Synopsis" based on a 30 per cent. mark-up with columns for Cost and Retail. By this form the per cent. profit for the month could be reckoned and if this percentage was too high, it was an indication that the marking was too high and that danger arose of a competitor getting the business. On the other hand, if it was too low there must be a leakage somewhere and money was being lost.

How Expenses Are Figured

Mr. Sharp included in store expenses, travelling, delivery, depreciation of fixtures, advertising, bad accounts, fuel, rent, light, stock guarantee, taxes, wages, office, and general expenses account which might be made up of little amounts laid out of hand and too often not included in the expense account of the month. To the merchant handling only one department, this system would be very simple; if the store were departmentalized, the total could be controlled departmentally according to the percentage of stock carried in each. It was advised by the speaker that any merchant doing over $50,000 worth of business during the year should departmentalize his business as there were bound to be leaks somewhere and this would be the best way of checking them.

Controlling Ledger

The last form of the system was the "Controlling Ledger," which gives a summary of Purchases, Expenses and Sales and showed the balance. The proof of the system was that the monthly synopsis balance would tally with the controlling ledger balance, and thus prove that the month had been worked off correctly.

Mr. Sharp was good enough to state at the close of his address that if any of the readers of MEN'S WEAR REVIEW desires to further consider the different parts of this "Retail Business Control System," they might communicate with him at Midland.

Not Looking for Lower Prices; Labor, Fluctuation, Exchange

C. W. Cook, of Cook Bros. & Allen, Says These Three Factors Enter Largely Into Merchandising in 1920 — Profits Are Hard to Estimate — Looks for Big Business and Refused More Last Year Than They Took

IF the retailer is finding it hard to finance his business and to so merchandise it that a fair profit may be the result of his labors, the man further back is not having it any easier. This law of compensation may bring him no relief; but, at least, there may be some satisfaction in it for the man who orders goods that fall short on delivery but run long on price. According to C. W. Cook, of Cook Bros. and Allen, Toronto, three important factors enter daily into their merchandising which make it difficult to determine profit; these factors are rapidly changing prices, uncertainty of the labor situation and probable fresh demands of labor, and, last but by no means least, the exchange situation. The first two of these factors may be said to work against the manufacturer; the third works either for him or against him, according to the place he buys his goods and whether he may be in a position to take advantage of the exchange rate that is favorable to him.

Hope to Stimulate Declining Trade

American houses are feeling somewhat seriously the decline in trade of many of the Canadian retailers and manufacturers and wholesalers, due to the abnormal rate of exchange that has developed during the last two or three months. So unfavorable has this rate of exchange been that Canadian buyers have, wherever possible, ceased to buy across the borderline and have placed their orders with British firms. Difficulties are being encountered on all sides, however; buyers find that they are rather between the devil and the deep sea, because many of the English mill in all lines are filled up with orders for the remainder of the year and can give no satisfactory guarantee of delivery.

Representatives of American houses are offering to divide the rate of exchange with Canadian buyers on purchased goods. In addition, they suggest that the bills be not paid for at least six months when, it is hoped, the unfavorable rate may have adjusted itself. The agreement is, of course, a gentleman's agreement on both sides. Though buying from many American houses has fallen off to a considerable extent, representatives of these houses are still paying their visits to Canadian buyers, thus keeping in touch with their former good customers.

In spite of the rate of exchange, however, there is still a considerable amount of buying going on in lines that cannot be purchased any other place.

95% From the Motherland

If all Canadian firms in all lines of merchandise were placing their orders as Cook Bros. and Allen, the exchange rate that has been so against the Canadian dollar would not have occurred; but that is not always possible, by any means. During the war when it was almost impossible to get woolens from the Mother Land, Cook Bros. and Allen bought 75 per cent. of their goods from across the line; now they are getting 95 per cent. of their woolens from England. Mr. Cook told MEN'S WEAR REVIEW that they were not taking particular advantage of the exchange rate to order heavier than they normally would; in fact, he confessed to be rather at sea regarding the future. "I thought last Fall that prices could not go any higher," said Mr. Cook, "but they show a decided advance since then and where is the end to be? We need not expect that labor will be any cheaper, for with prices of all commodities the way they are, how can the laboring man live on less than he is getting?

Poorest Now Higher Than the Best

"The poorest on the market in woolens is now selling higher than the best used to sell at before the war," continued Mr. Cook. "While many of the things that enter into the manufacture of clothes have increased five or six times since 1914, clothing itself has only increased about 100 per cent. since that time. Sleeve linings that we used to buy for 16 cents are now $1.25; linens that we bought at 12 cents are now 65 cents. Cotton goods are about six times in price what they were in 1914. Silk sewings that formerly sold at $7.50 a pound are now $22.50 and we cannot place an order for more than ten pounds."

Profits Hard to Reckon

From this Mr. Cook went on to point out how difficult it was to reckon profits with the rapidly changing prices, the uncertain labor market and the exchange rate. He instanced a case of purchasing woolens from the Motherland on which there was an advance of two shillings a yard between the time of ordering and the time of confirmation, which time was only twenty-four hours. He did say this, however, that the confirmation price was final, and that the goods were delivered to him at that price. Deliveries might be slow, very often were, in fact; he had just received a shipment of goods that was due in October last, and he had known of goods three years late in arriving. But they always did arrive sometime. So far as labor was concerned, they never knew what a day would bring forth, but he was absolutely certain that there would be no decrease in wages this year. The exchange rate was now favorable to the Canadian buyer, and fortunate, indeed, was that man who could take advantage of it. It put him on a much better footing so far as competition was concerned. Mr. Cook did not overlook that fact, however, that the price of clothing was infinitely lower than it would be if it so happened that the exchange rate was the other way.

Treating Canada Well

"I think the British manufacturer is treating the Canadian manufacturer better than the manufacturer of any other country as regards price," said Mr. Cook. "I know this for a positive fact."

Looks For Big Business

In spite of all the difficulties that keep cropping up from week to week, Mr. Cook says they are looking for a big business during 1920. They have no difficulty in selling their goods; the chief difficulty is in filling orders. "Last year, we refused more business than we took and, then, we could not give our customers the service that we should," said Mr. Cook. He saw no evidence of a decline in prices, though he is wondering exceedingly how long the advances will continue.

Discuss Board of Commerce Order; Will Not Alter Demand for 33 1-3%

Merchants From Various Parts of Province Express Their Views on Order of Commerce Board and How It Would Affect Them — Major Duncan Says Order Was Issued on Basis of Conditions Found in Toronto — Merchants Alive to Their Interests

IN no uncertain words, merchants who gathered at the provincial convention expressed their opinion on the order of the Board of Commerce and the effect it would have upon them if it came into force over the whole of Canada. President Mack explained the order to the convention when it came the time to discuss the matter and many of the merchants frankly stated that they did not exactly know what effect it would have on them. But when they were apprised of the workings of the order, they did not hesitate to say what they thought of it; and there was no retracting from the position taken at Ottawa by the Dominion representatives that there must be a 33 1-3 per cent. profit if legitimate business was to be done and men were not to be crowded out.

Mr. Price, Niagara Falls

William Price, of Niagara Falls, opened the discussion after it had been explained by the president. So far as the higher priced goods were concerned, he said, the order would have little effect, because the competition from the American side was so keen that their mark-up never did exceed the figure set by the Board. But so far as the goods under the $25 margin were concerned, he said it would be absolutely impossible to do business on that basis of profit. As one instance, he cited the increase in wages to clerks, who, formerly, could be had for $12 and now must be paid $30.

M. J. McKerracher Recalls Conversation

A conversation which he had had with Major Duncan was recalled by Mr. McKerracher of Ottawa. He said to Major Duncan that the reading of the Order-in-Council would give the impression that it was the intention of the Board to come to the protection of the workingmen. When putting this question to Major Duncan, the reply was that this was not the case. While it might appear at first sight that this was the reason, it was not what was actually in the mind of the Board of Commerce. Mr. McKerracher had asked Major Duncan on what basis they had issued the order regarding clothing, and the Major had replied that they had arrived at their decision from circumstances which they had found in the city of Toronto. "He informed us decidedly in Ottawa that Toronto men never thought of marking goods more than 33 1-3 per cent. on cost and that that was what the Board took as their standard. He said there were a few merchants on Yonge street who took advantage and got a little more. I have not found any Toronto men who are doing business on 33 1-3 per cent., and yet that is what the Board told us at Ottawa. There is not one man here who can do business on a 26 per cent. basis, and what we have to do is to prove it. Major Duncan is a square fellow, but he likes a fight and he likes to meet men who are fighters. I believe we can get what we want," declared Mr. McKerracher.

> *"I think it is most unfortunate that men without any business experience were placed on this commission to carry on this kind of propaganda. Had the Government wanted to carry on useful work they should have selected men with some business experience. Instead of that they found a judge of high repute who, I believe, was all right for chairman of such a commission. But beyond that there should have been no legal men on that commission, and there should have been no labor men unless they had the necessary business qualifications. It seems that there are no commissions to-day without labor asking for a position on them and I have no objections to this if they have the required qualifications for them. We want to get away from class interest and class thinking. The only excuse for putting a labor man on this Board that I can see was a sop to labor to get their votes. There was a distinct understanding with the Government that they should be business men and the Government in this respect have broken faith. The first qualification such men should have is a knowledge of what they are going to perform." Statement by F. G. Douglas of Thornton & Douglas, Ltd., Hamilton, with regard to the Board of Commerce.*

Represents 75 Per Cent. of Clothing Men

"I think I represent 75 per cent. of the clothing men of Canada," continued the speaker, "and if they say that I have to do business on this basis of 26 per cent. I will hand them my business as soon as they want it. I am charged with being a profiteer; yet in the last five years, though I have kept my eye steadily on a 33 per cent. gross profit, I find that in those five years my average gross profit has been 27.4 per cent.

Will Eliminate Honest Men

"I am satisfied that if we could get the consensus of opinion of the men selling clothes in Canada," said E. R. Fisher, of Ottawa, "that it would be we cannot live on 26 per cent. profit. I am fully satisfied that out of a million dollars worth of clothing to be sold in Canada this year, $650,000 of it will be of the class that there can be only a 26 per cent. mark-up on. I told the Board at Ottawa that while not a dollar's worth of my suits would come under the order of 26 per cent. that I was satisfied that it would eliminate a good many honest men from the business. Many men will fall by the wayside during the year just as sure as you are here. The retail trade cannot carry on and be an asset to the best interests of this country and do business on a 26 per cent. basis. While I do not feel that this order will affect me, I think the men who are affected should fight it to a standstill. I do not believe it will mean much of a fight, but simply laying your cards on the table and say that if the Board persists in the order, it will drive many men out of legitimate business."

Voice From Sudbury

Sol Madger, of Sudbury, emphatically said that the order would mean driving many men out of business. "I do not believe that we can live on the 26 per cent. profit," he said, "and will have to get out of business if we must do business on that basis." He was followed by Mr. Ernst, of Kitchener, and Jack Sinclair, of Orillia, who expressed similar sentiments. Mr. Watson, of Sarnia, said that he had come to the convention because of the importance of this order to the trade. The majority of their trade was in suits selling from $35 to $55, and in overcoats from $30 to $55. He did not see how the small merchant could do business on that basis.

Would Work Hardship

"Seventy-five per cent. of all the merchants here are vitally affected by this order," said H. Brimmell of Lindsay. "I do not think that Major Duncan will be greatly affected by the argument on the sale of clothing. Fifty per cent. of our business will be affected by this

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Good Advertising Adds Value to Clothing; Will Prove Winning Ally to Progressive Men

Harry B. Muir, Advertising Manager of *Free Press*, London, Points Out How Wise Advertising Can Build Big Businesses — The Character of Your Store Is Told in Your Advertising — Do Your Own Clerks Believe the Advertising You Write?

I HEARD the manager of a large automobile business state recently that for over a year their salesmen had been little more than order-takers—had often had to decline orders, because of inability to meet demand.

"I will not know," said he, "who my real salesmen are until we get back to more normal conditions and again have plenty of cars to sell—not merely enough to take orders for."

Some consideration of this thought in the clothing business might result in preparedness for maintaining business on a solid, profitable basis during the months and years right ahead of us.

It wasn't much of a trick to make money in the clothing business last year. We might go back farther, but last year will serve for the comparison I want you men to mull over when you go home. It will pay you handsomely to settle the application of this point to your own business, and do it NOW while there is yet time.

Thousands of clothing stores to-day lose at least half the value of the advertising space they buy, because they do not know or recognize the fact that advertising definitely adds value as well as attractiveness to clothing that is intelligently exploited.

If you hear a great deal of talk about some theatrical show—how clever a certain actor is, how beautiful several of the actresses are, and you know their names—if you are told about certain things in the play that you watch for—you know that you are going to see a lot more in that show than you would if you just happened to drop in to see it without having heard anything about it.

Teach people to know what kind of a store yours is by repeating day after day in your advertising the things you want people to think about your store. It pays real money.

W. R. Hotchkin, in his "Manual of Successful Storekeeping," illustrates these factors of successful advertising more aptly than anyone else I know. He says "Consider the woman who buys an Oriental rug. She gets not merely a piece of floor covering; she gets a bit of the Orient with it. Perhaps, if it is a fine one, she gets an interesting story of its origin and rarity, and she takes infinitely more delight in telling the story of the rug to her friends than she does in merely showing it to them. The story of that rug very definitely adds value to the goods."

Ever notice a similar characteristic among your men friends when they talk,

Harry B. Muir, Advertising Manager of The Free Press, London, Ontario, whose paper was read by George Scroggie, Advertising Manager of the Mail & Empire, at the Provincial convention.

in response to your inquiry about their clothes?

That is why all good clothing advertising tells the story of the clothes—tells men, and women, too, what to see in them—tells them why the clothes are desirable and better than other clothes.

Tell the story about your store, too. Two stores may be equal in character, merchandise and service and may sell goods on the same margin of profit, but the one that is best advertised—that has told about it day after day the best story—is going to do a vastly larger business than the one that prints its name and its price lists in the same size newspaper space.

Human Nature Believes What Is Read

It is human nature to be very easily led. It is human nature to believe what is read. We are all very susceptible to a plausible story, whether we read it or hear it.

That is why advertising has such a power. That is why dishonest advertising makes so many dupes.

But, if the dishonest advertiser can get such wonderful results for a short period, why should not the honest merchant in business for keeps, apply as much of the other fellow's power to his advertising as he can in an absolutely honest way?

If the plausible story, even when untrue, has such tremendous drawing power, does it not demonstrate conclusively that it is the story that influences people to the fullest action?

Price Lists Not The Only Thing

The merchant who can get it out of his head that all the people want to read is price lists, has made some progress. Many a good advertisement has no price in it at all. The best advertising is that which constantly divides public attention between the story of new goods and bargain offerings.

For instance, if Dollar Day in your town comes on Thursday, your Wednesday advertisement in the newspaper will talk about the big bargains offered at your store on Thursday. Having house cleaned on Thursday, you fill up your racks with new spring clothing, and your next advertisement in the newspaper tells the story about the new clothing that makes men want to see it and, having bought, makes them happy in the wearing of it.

Don't Write Bunkum

Don't write bunkum. Learn real facts about the clothing to be advertised. Find the human interest story in it, or in its use—then write the story in simple direct words, in an earnest, respectful manner, and you will have good advertising that will give you full value for the space you buy to print it in.

Toronto a Big Offender

"Toronto the good," seat of learning and honored critic of the play, is too often scandalized by clothing advertisements in the newspapers.

"Why do they do it," said a friend, glancing over a Friday issue of a Toronto daily. He referred to a preponderance of clothing advertising—most of it wild, screaming, side-show, tom-tom stuff, crying, "Buy or Bust."

Why scare away men who might easily be made to feel they could not afford to miss offerings in many of these stores.

I doubt if there is another city of equal size in North America where can be seen more well-dressed men than in Toronto. In many of the clothing stores there is a quiet, gentlemanly spirit of efficiency, value and service—the sort of thing that makes and keeps a man a customer and friend.

Why not write advertisements as you

(Continued on page 89)

Thinks Window Dressing Big Asset, Variety Makes for Better Trade

So, Bill Mills of Kitchener Dresses His Windows Often and Makes Variety the Spice of Life in His Merchandising — Does Not Repeat Lines or Buy Many Garments of Same Style

THERE are merchants in the trade who believe that their front windows are the best salesmen they have, at least, they are the silent monitors, ever at work, at creating desire, arresting attention and pointing to the inside of the store where the proprietor, or one of his salesmen, can complete what the attractively-arranged window has started. There is no doubt that the window can be made a powerful drawing card to any store; and the man who spends considerable time on this end of his business is not wasting it. Different window dressing must be adapted to different localities; the wise merchant is the one who figures out what kind appeals to the community in which he does business and then works it for all he is worth.

That is precisely what Bill Mills, The Man's Man, as he call himself, is doing in Kitchener. He places considerable store by his window dressing and is convinced it is bringing him trade every day he is in business. He has an attractive little store on the main street of this hive of industry in central Ontario; and he is doing his level best to make a beaten path into his store for the young men who are employed in the various industrial institutions of that city. .

The above is the exterior view of Bill Mills' new store, Kitchener, Ont. He is a strong believer in window dressing and, as these windows are small, he changes them at least once and very often twice during the week. The window is the first thing that attracts the prospective buyer and Bill Mills does his best to attract strongly.

Specializes on Window Trimming

"I specialize on window trimming," said Bill Mills to MEN'S WEAR REVIEW, "and this, with advertising, has helped me a great deal. I only put one line of goods in my windows at a time, not altogether because my windows are small but because I think it is a better form of window-dressing. For instance, shirts and collars may be considered one line and they look well in a window displayed together. But I would never put, say, underwear, shirts and socks in one window. I change the windows, at least, once a week and sometimes twice."

How He Advertises

Bill Mills believes in the power of advertising. He uses a good space in one of the local papers three times a week. He believes that the single column personal photograph advertising is good and he is giving it a try-out. Getting one's face before the public is, perhaps, as important these days as getting one's name there. In addition to this, he sends out four letters to his customers or prospective customers every year, or will have sent out that many when he has been in business that long, for he only started last October. Every stranger who comes into his store is a spotted man. Bill Mills finds out who that man is and his name goes down on the mailing list.

Shows Wide Selection

While MEN'S WEAR REVIEW was in the midst of a conversation with the young proprietor, a customer came into the store for a shirt. Bill Mills is not afraid to show goods when a sale hangs in the balance. He showed this customer two dozen different kinds of shirts, so that he might have the advantage of a wide choice. He evidently believes that customers may be made to feel that it is a trouble to show goods and he is there to convince him that, so far as he and his house are concerned, it is not a trouble at all.

Selling High Grade Stuff

Bill Mills says he finds it easy to sell high-grade stuff to the young men of Kitchener. They are getting good wages. In buying suits, for instance, he only buys about three of a kind so that young men need not feel they will see a dozen others around the city just like theirs. The same holds good with other lines. He buys a certain quantity of any article, only; and when it is gone he doesn't buy more of it—he buys something different. Variety is the spice of life in the busines career of Bill Mills; and he likes lots of it and believes his customers do, too.

The interior of his store is an attractive little spot. He has tables and chairs around the centre of the store which give it a home-like appearance. There are three silent salesmen, and the upper ledges are tastefully dressed. To the right are his racks of semi-ready clothing; and, to the left his stock of collars and shirts and haberdashery. There is a nice fitting cabinet to the rear of the store, and a large glass hat case.

His window dressing is made somewhat more attractive by well-penned show cards which he executes himself.

The Upstairs Clothes Shop at the corner of King and James Streets, Hamilton, are enlarging their premises and are adding a made-to-measure department to their ready-to-wear clothing.

Bankruptcy Act Masterly Piece of Legislation; Its Features Ably Outlined by T. W. Learie

Convention Listens to Able Exposition of One of the Best Bankruptcy Acts in the World. Provides for Honorable Discharge of Bankrupt—New Status of Landlord Defined—Things to Avoid Once Declared a Bankrupt — Other Features of New Act

"It is peculiarly significant, however, that in these days of governmental paternalism, when everybody is prone to think everybody else is a profiteer, when such thorns in the flesh as the Board of Commerce should be causing us all more or less worry, and which has proved and is proving so upsetting to the whole commercial community throughout Canada, that I should be asked to speak upon the Bankruptcy Act. I do not know that your secretary correlated the conditions to the subject, but if he did and the present state of things is to be continued and industry is to be left to the absolute autocracy of two lawyers and a labor man to be pestered into insolvency, then the coming into effect of a Bankruptcy Act in Canada on July 1st, 1920, is not any too soon.

"Personally, I am out of all patience with the present efforts of the Government and its instrument, the Board of Commerce; and I am frankly alarmed for the clothing industry if such a state is to be continued. The Board has now been operating several months and nothing has had greater investigation than the clothing trade. Surely ample time and opportunity has been allowed to prove profiteering. If there is no such thing in Canada, and I confessedly believe that there has been no such thing in our industry, then let the Government say so. The policy of suspense which leaves the trade under public suspicion is unfair and should be ended. If the Board of Commerce hopes, by its actions, to embarrass merchants and manufacturers and by creating insolvencies reduce the cost of living on the principle of the greatest good for the greatest number, it may see its object attained with disastrous results to the whole fabric of commerce. Then, therefore, a knowledge of the Bankruptcy Act will not be amiss."

CANADA'S new Bankruptcy Act was very ably expounded at the convention by Thomas W. Learie, of W. R. Johnston & Co., Ltd., of Toronto. Every phase of interest and importance to the retail clothiers of Canada was gone into and explained by Mr. Learie. Through the mass of detail, he guided his audience and at the conclusion of his address they felt that they had a good working knowledge of an act that is described by some authorities as being the best of its kind in the world to-day. After tracing the history of bankruptcy legislation in Canada since Confederation, Mr. Learie dealt very particularly with the new Canadian Act.

"The history of the present Bankruptcy Act is brief. In 1913, in certain of the Bar associations of Canada some discussion and agitation took place relative to correcting the existing conditions by the passage of a Dominion Insolvency Law. Simultaneously, the Canadian Credit Men's Association, which had been formed some three years before, realized that if such legislation was to be passed, it would be inadvisable that it should be left entirely to the mercies of the legal fraternity, fearing that it would be drawn largely from their point of view and possibly that it would follow pretty closely the English Act. It was felt that if Canada was to have such legislation it should be developed and drafted by men acquainted intimately with the commercial and industrial conditions of the country, and that while, in the main, it should follow the best of provincial legislation it should be suited to meet the widely diversified need of our extensive country. The fundamental things demanded by credit men and merchants generally were that it should be a bill that would produce uniformity in insolvencies in Canada, that it should be sound in the principles of law and equity, that it should be operative under low costs and that it should be reasonable and prompt under administration." Mr. Learie went on to say that the chief credit for the bill was due to Mr. Harry Grundy, of the firm of Pitblado, Hoskin and Grundy of Winnipeg, who spent some eighteen months in drafting the bill.

To Do Essential Things

"The bill," continued Mr. Learie, "seeks to do the essential things and to do them without the establishment of new courts or a new judiciary. Its sane and reasonable provisions have secured it general endorsation and commendation from the business public generally. Perhaps I should here pay tribute to the Retail Merchants' Association, who were deeply interested in the bill and who materially facilitated its passage through the house.

Divided Into Eight Sections

"The bill is divided into eight sections, embodying ninety-eight clauses, with many sub-sections:

"1. Bankruptcy and receiving orders.
"2. Assignments and compositions.
"3. Trustees and administration of property.
"4. Creditors.
"5. Debtors.
"6. Courts and procedures.
"7. Supplemental provisions.
"8. Bankruptcy offences.

"Dealing with all these there are three fundamental provisions in which you are specially interested:

"1. Compulsory liquidation.
"2. Voluntary assignment.
"3. Discharge for honorable debtors.

"Heretofore in Canada, except in the Province of Quebec, it has been impossible to compel or force a merchant into assignment. Other and costly means were required to get possession of his estate for creditors. Now it will be possible to force bankruptcy without the entailing of excessive and unreasonable costs. This is most important.

"Under no other law of bankruptcy of which I have knowledge is the right and privilege of voluntary assignment retained. The retention of this privilege is a new departure and was so realized by the legislators.

"No law in Canada provided for discharging an honorable debtor, and the commercial interests especially felt that this omission from our laws alone demanded bankruptcy.

Causes of Bankruptcy

"The act provides that the causes which constitute bankruptcy, or for a man's making a voluntary assignment, are for a debtor to make an assignment, give a fraudulent conveyance or a fraudulent preference, abscond, leave an execution unsatisfied, whose goods are seized and sold by the sheriff, whose statement shows insolvency, who attempts to defraud the creditors, or who makes a bulk sale without conforming with any Bulk Sales Act applicable to any Province in which he may be transacting business. If a debtor commits any of these offences and any creditors or combination of creditors have claim for $500 or more, such creditors may make application for a receiving order. The Bankruptcy Act does not apply to any whose debts are under $500 and it is not applicable to wage-earners getting $1,500 per year or less or to farmers.

Presents Bankruptcy Petition

"Having committed an act of bankruptcy, the creditor may present a bankruptcy petition to the court, the Supreme Court of Ontario, as against the debtor, and ask an order. Attached to the petition shall be an affidavit proving knowledge of the facts and proof of the debt. If satisfied, the court may grant the order and adjudge the debtor a bankrupt, or dismiss the petition, which may leave the applicant open to libel action, or grant a stay of proceedings. Once a petition is presented it cannot be withdrawn without special permission from the court.

"If the court grants the order, the debtor is adjudged bankrupt and all his property of which he might then be possessed or which may devolve on him by legacy or gift up until his discharge is placed under the custody and administration of a trustee for and on behalf of creditors. You will notice that this covers all his property up until his discharge. He is legally known as a 'bankrupt.'

Can Make Voluntary Assignment

"If the debtor himself realizes insolvency and desires to save his creditors expense and delay, he may make, without the necessity of a court order, a voluntary assignment, and the act differentiates between the involuntary and voluntary action by designating the former a bankrupt and removing

(Continued on page 93)

A Lecture With Cards

ESTIMATED EXPENSES OF BUSINESS OF $60,000

Personal	8%	$4,800
Payroll	7%	4,200
Rent	4%	2,400
Advertising	3%	1,800
Insurance	1%	600
Light and Heat	½%	300
Depreciation	2%	1,200
Transportation	½%	300
Delivery	1%	600
Bad Debts	½%	300
Interest	1%	600
General	1½%	900
	30%	$18,000

Average Monthly Sales	$ 5,000.00	
Average Monthly Expenses	1,500.00	
	$ 3,500.00	
Average Monthly Net Profits	$ 166.66	
Average Monthly Purchases	3,333.34	
Annual Sales	$60,000.00	
Annual Expenses	$18,000.00	= 30%
Annual Net Profits	$ 2,000	= 3 1/3%
Annual Purchases	40,000.00	= 33 1/3%

FIGURE EXPENSES AND PROFITS ON SELLING PRICE

Selling Price	$1.50
Invoice Price	1.00
Gross Profit	$0.50

Basing profits on selling price, 50c, gives 33 1/3% gross profit. If expenses are 30% of sales, the net profit on the sale is 5 cents, or 3 1/3%.

Do not figure your gross profits on your invoice price and expenses on your selling price.

TO KNOW GROSS PROFIT MADE

Selling price of suit— $60.00
Invoice price of suit— 40.00

Divide gross profit— 60) 20.0000(33.33
180
200
180
200
180
200
180
20

To know what per cent. to add to invoice price to obtain any net profit desired, add the net profit to per cent. expenses, 30%, deduct total from 100, dividing difference into total of expenses and net profit.

Example

Expenses	30%
Net profit desired	10%
Total	40%

Deduct 40 from 100
40

Divide difference with total Expenses and net profit. 60)40.0000(66.66

Adding 4 ciphers.

To obtain gross profit of 40% of selling price, 66 2/3% must be added to invoice price.

To prove this, 66 2/3% added to $40,000 is $26.66, making selling price $66.66.

Selling price $66.66
Invoice price 40.00

66.66)26.66(40%

All Sales Made at Regular Prices Showing advance, or mark-up of 50% on invoice prices which equals 33 1/3% of sales prices with expenses of 30% gives a net profit of 3 1/3%.

Every reduction made in prices during the year reduces this net profit.

Cost of Doing Business 30% of Sales

Average monthly sales, $5,000	$60,000
Sales during cut-price months (2) months	15,000
Total sales at regular price (10) months	45,000
Sales of $15,000 if sold at regular prices based on 20% reductions would be	$18,750
Showing loss of profits of	3,750
	$15,000

$15,000 sales carry same per cent. of selling expenses as if sold at regular prices.

Expenses for 2 months 30% of $15,000	$4,500
20% deducted from regular prices $8,750	3,750
Total expenses for 2 months	8,250
Per cent. cost of doing business for 2 months	55%
Per cent. cost of doing business for 12 months	30%
Actual loss during 2 months	25%
25% of $15,000	$3,750
30% of $15,000	4,500
55% of $15,000	$8,250

Average monthly expenses of.... 30% of sales
Average monthly exp's. net profits 3 1/3% of sales
33 1/3%

3 1/3% of $60,000=$2,000 net profits if all sales are made at regular prices.

Gross profits given away during sales	$3,750
Annual net profits, 3 1/3 on $45,000	1,500
Actual loss on year's business 3¾%	$2,250

If total mark-downs during year amount to $5,000 added expenses would be 8 1/3, or total of 38 1/3%, which would show a net loss of 5% instead of a net profit of 3 1/3%

You cannot make 100% gross profit figuring expenses and gross profits on sales.

Example—Selling price, $100.
Invoice price, 1.

100)9900(99%
900
900
900

A Lecture With Cards

F. W. Stewart, of Cluett-Peabody, on "Relation of Cost to Mark-Up"

ON the opposite page will be seen a "Lecture With Cards," which was given at the convention by F. W. Stewart, general manager of the Cluett-Peabody Co. for Canada. MEN'S WEAR REVIEW reproduces these cards just as Mr. Stewart showed them to the delegates. The first card is in the upper left-hand corner; the second one underneath it; and so on down the column, and then the second column. Very little explanation is required; the cards explain themselves very clearly and will be easily intelligible to every retail merchant. In the course of the few remarks which accompanied the cards, Mr. Stewart mentioned that merchants usually do not figure special sales conducted at a loss in the expense account. He believed they should be so included; and he expressed the hope that the time would come when the consumer would be willing to pay a fair price all the year round, as it would, in the end, make goods cheaper to him.

Merchandising Misunderstood

Mr. Stewart got a good lead for his address by a headline that appeared in the morning papers the day he spoke. It was to the effect that the clothiers had made a protest to the Board of Commerce, declaring that "They cannot operate on 26 per cent.; they want 50 per cent." Mr. Stewart pointed out that such a headline gave the impression that the retail clothiers were not satisfied with a 26 per cent. net profit, but wanted 50 per cent. In the whole of the article there was nothing to convey to the consumer's mind what the net profit at the end of twelve months really was. "There is nothing in that article," said Mr. Stewart. "and in all the months during which this investigation has been going on I have yet to find one article where the figures quoted did not actually misrepresent the actual conditions." The speaker suggested that. as an organization. the clothiers should undertake to inform the public what their net profit at the end of twelve months was. The average person, he said, did not understand what profit is or what margin of profit meant, with the result that the impression was being spread broadcast that retail clothiers were not satisfied with 26 per cent. net profit in their business.

Believes Lower Prices Are Coming; Ship More to U.S.; Labor Unreasonable

Big Job to Adjust Trade Balance — Manufacturers Too Prone to Give In to Labor — Apprentices Want $17.50 — Exchange Rate Will Tell Against U. S. Rather Than Canada

IT is the view of F. G. Douglas, president of Thornton & Douglas, Ltd., Hamilton, that lower prices are bound to come in certain lines before very long. Addressing the delegates of the provincial convention, he said that this, perhaps, would not refer to certain lines of goods before very long. This, perhaps, would not refer to woollens; it might be three years before there was a decided improvement in this line. But he felt that cotton would have to fall in price before very long. People in the United States began to foresee a depression in trade on account of the rate of exchange. Their exports were being cut off. Mercantile marine sailings were being cancelled because they could not get cargoes for them. The people of Canada had learned that they would have to buy Canadian-made goods wherever possible. In the last three years they had bought more than a billion dollars' worth of goods from the United States than they had sold, and it would take some time to adjust this unfavorable trade balance. The rate of sterling offered unusual opportunities and the United States were buying heavily in the British markets. If the imports into the United States were increasing and their exports were decreasing, what would be the result? We could look for lower prices. Packing houses in the United States were unable to export their goods, with the result that prices were dropping and we could look for it in other lines. If the exchange situation alone brought prices down near normal it would be a good thing. Abnormal prices were cutting off consumption, and when prices came down, consumption would increase, which would be a desirable thing. "As soon as we get back to normal conditions and know what we are doing, the better it will be for all concerned. Manufacturers to-day are selling goods without knowing what they are going to cost them. It is impossible for any man to-day who is taking business for the future to say what goods are going to cost us. Retailers may think it is arbitrary for us to sell at open prices, but conditions under which we are operating make it impossible to do otherwise."

Should Export More to the U. S.

The speaker urged a greater export of goods to the United States. American buyers pay 82 cents for $1.00 worth of Canadian goods; while the Canadian paid $1.17 for the same amount from the U. S. The reason there were not more American buyers here was because they thought our market not big enough to bother with. The present trouble, however, was theirs, not ours, and they would suffer more than any other nation because of the rate of exchange. A British cloth at 12 shillings was not as good as our similar production, which did not have a duty added to it. The trouble was that so much raw material had to be imported, but this was not the case with woollens.

Higher Wages Demanded

Notwithstanding the high prices paid to labor to-day, the demand was being made for still higher wages. He believed there was a disposition on the part of the manufacturer to give in too much. A more equitable settlement should be made. There was no trade to-day operating the year round that was receiving as good wages as the garment workers, many of whom were getting more than $1.00 per hour. Mr. Douglas urged that the time had come when a halt should be called unless the workers could show that they were suffering hardships under present wages. There was no reason why they should be pirates on the community. He had been told that there would be a demand for $17.50 for apprentices alone; such a tendency was to restrict the labor market. It was conditions such as these which made it impossible for manufacturers to tell what costs would be in the future.

The Board of Commerce

Mr. Douglas referred to a statement attributed to Judge Robson with regard to protection given manufacturers, which protection had a tendency to increase prices and was being taken advantage of by manufacturers. The speaker said he did not know to what manufacturers he referred, but so far as clothing manufacturers were concerned, he could say that there was no organized effort on their part to get protection. The tariff was 30 per cent. on British woollens and 35 per cent. on American clothing and woollens.

PARIS NEEDS OVERCOATS

Suffering In French Capital Through Scarcity of Winter Garments

Another "crisis," as the various shortages under which Paris is suffering are called—this time overcoats—has been added to the troubles of the French capital. There is a great lack of either ready-made or tailor-made overcoats, which the low temperature of the past few weeks has made essential.

In one breath, the Ottawa delegation pay tribute to the splendid banquet which marked the closing hours of the recent convention, and, in the next, say that it will not be a patch on the one to be held there next year. As the boy on the street would say, "They will have to go some" to beat the one arranged for the delegates whose countenances, as pictured above, indicate the kind of time they were having. After the inner man had been satisfied, Jules Brazil and his company of artists gave a concert that brought forth the applause it deserved, and MEN'S WEAR REVIEW learns that he and his company have already been engaged for the next banquet at Ottawa in 1921.

Directly in the centre of the picture at the rear stand the retiring President, Ed. Mack of Toronto; and the first gentleman on his left is the new President, E. R. Fisher of Ottawa.

Shellac Shortage Hits Hat Makers; Panamas to be Higher Next Year

Indian Supplies Are Not Coming Forward and Prices Have Advanced Several Hundred Per Cent.—No Substitute Has Yet Been Found—Panama Hats Higher Because of Labor Costs and Scarcity of Braids—Cloth Hats May Become Necessity

WHAT with women using the greater proportion of the available quantities of fur for their own personal comfort and adornment, and with India failing to forward the necessary supplies of shellac used in strengthening the brims of the felt hat, the way of the hat manufacturer is made increasingly hard. This is the view of Mr. Mayhew, of Mayhew Hats, Ltd., of Niagara Falls. He does not look to the future of the hat manufacturing business with any degree of comfort, unless someone discovers a substitute for the shellac that is indispensable to it. As yet, he has never heard of any such substitute being discovered; and, in the meantime, the price of the shellac that is used is increasing enormously.

Shellac Comes From India

The shellac that is used in the stiffening of the brim of the felt hat comes from India. Up until the beginning of the war, and for some months after, the supplies that came from India were regular. Not long after the war had started, however, trouble developed in this quarter of the British Empire, and, with increasing difficulties due to German submarine activities, transportation of what supplies there were available, was made even more difficult. Importers of shellac now state that the foreign market is constantly advancing on reports of shortage in the trade and inadequate supplies in the primary markets. There are some considerable amounts of shellac coming to this country, but they seem all to have been contracted for and are not coming to the hat manufacturers in any considerable quantities. Prices are very firm and quotations are for immediate acceptance, with users covering their requirements by orders extending to September deliveries. The London market is now above the quotations during the war, they are changed frequently there and in Calcutta, but always, of late, toward higher figures. Shellac comes from no other source than India and until conditions so improve there that pre-war shipments are resumed, hat manufacturers will be placed in a hard position with regard to their product.

Prices of shellac have advanced, according to Mr. Mayhew, in proportion to the decreasing supplies. Six months ago, so he stated to MEN'S WEAR REVIEW, he purchased this gum shellac at 32 cents per pound; it is now being quoted at $2.25. With this ingredient so expensive, and with the fur used to make the felt being largely used in making furs for the members of the fairer sex, it is not difficult to understand why the Canadian felt will sell to the consumer at $6.00, $7.00 and $8.00. Mr. Mayhew added that it might be possible to use rosin in some way, but that, so far as he was aware, the experiment had not yet been tried and he seemed doubtful of its success. "Necessity is the mother of invention and this scheme might work, but, in the meantime, I don't know what we are to do."

Cloth Hat May Have to be Strong

It is Mr. Mayhew's belief that the time may come when the cloth hat will have to be strong to meet the requirements of the moderate man. With rising labor costs, with fur for felt becoming scarcer, and with the necessary shellac next to impossible to get, the felt hat may become impossible to a large class of dressers.

A Change for the Cap

Some retailers in the United States, realizing the soaring prices of the different hats, are booming caps. Knowing their constituency as they pretend to know it, they figure out that though a certain proportion of their customers can be educated to pay $7.00 and $8.00 for a felt hat, there are many who cannot, and that, for them, some kind of a substitute must be found. It would seem that there is an opportunity here for some retailers to boom caps in their respective vicinities, although the way in which customers have paid high prices does not lend itself to the belief that there will be a great difficulty in getting prices for the felt hat.

Panama Hats Higher Next Year

Though there is not the same proportionate advance in the Panama and straw hat for 1920 that there will be in felts and velours, Mr. Mayhew states that 1921 prices will be somewhat higher than this year. So far as he is concerned, he states that his price for this year will be better because the braids that he bought last year are only now coming in. But the situation next year will be changed. They are now finding it impossible to get their braids from England, where they previously bought them, and are forced to buy in the United States. Here, an exchange rate of 18 per cent. is starring them in the face, and, added to this, the increased cost of labor. These two factors are bound to increase prices for 1921. Not only is the labor situation locally more difficult, but the same holds good where the braids are secured. Labor is higher there, too; and this double increase in labor costs will add to the 1921 figure.

Some Satin Hats

Mr. Mayhew states that there will be a number of satin hats, in imitation of the velours, on the market this year. These can be made to shine almost like a silk hat and their appearance is favorable. He believes that Canadian felts will be, to the trade, from $45 up. The velours will be, at least, $120. The satin hat will be about $54. It formerly sold to the trade at about $24.

Pays Tribute To Mr. Long

The Hamilton Spectator pays the following tribute to William D. Long of the firm of Long & Bisby: The death of Mr. William D. Long removes one of the best known and most respected of Hamilton's business men. The firm of Long & Bisby stands foremost in the Canadian wool trade; but it is as a philanthropist that Mr. Long's name will be enshrined in the memory of the community. The mountain Sanatorium owes its existence to the munificence of these two business partners, who were equally partners in good works. Having established the Sanatorium, it was largely owing to their continued encouragement and financial help that the institution prospered and grew into the important agent for good as we know it to-day. And even after the death of Mr. Bisby, his widow, a sister of Mr. Long's, continued to carry on the good work, joining her brother in the magnificent contribution of $75,000 for the building of a nurses' home.

It will be seen, then, how great a debt of gratitude the community is under to this benevolent man. Hundreds of former consumptive patients, now cured, and of those at present deriving the comfort and hope which his munificence has helped to bring them, will mourn the passing of their benefactor. The good that he has done lives after him—an enduring, beneficent memorial of a noble life.

Happy Crowd Gathers at Closing Banquet; Final Scene One of Feasting, Frolic and Fun

Two Hundred Banqueters Sit Down to Tables and Make Merry — Songs, Jokes and Repartee, and Concert by Jules Brazil & Co.— Cigarette Case to Retiring President — The Speeches Short and to the Point

FOR a real, live banquet in which there is not a dull moment from the time Ed. Mack takes his seat till Jules Brazil's orchestra plays the last bars of "God Save the King," give us a couple of hundred of clothiers. They are about the pepperiest bunch of fun-makers and fun-enjoyers one could encounter in a hundred years. This banquet, which was the closing scene of two days' convention, was a merry-maker from start to finish. The rivalry between tables did not exactly beget sounds that, even to a heated imagination, could be called music of the Mendelssohn type; but what it lacked in harmony was made up in enjoyment. President Ed. Mack religiously insisted upon short speeches, because everybody wanted to have some fun, and fun they had. It seemed that the favorite hymn was "How Dry I Am; How Dry I Am"; and the manner in which delegates sang this mournful ballad with deep emotion so moved the heart of E. R. Fisher that he said "Come to Ottawa next year, and you can swim in it." Nobody knew exactly what he meant, but they all decided forthwith to go to Ottawa next year.

Gets Cigarette Case

A pleasant feature of the banquet was the presentation to the retiring president, Ed. Mack, of a gold cigarette case, as an expression of the convention's appreciation of the manner in which he had presided over the sessions and the excellent work he had done as president during the past year. The presentation was made by B. W. Ziemann, of Preston, the provincial president of the Retail Merchants' Association.

The Speeches

It was not intended that speeches should constitute the major portion of the banquet, and President Mack limited each speaker to five minutes. Mr. Ziemann responded to the toast "Our Country," elaborating on what Canada had done to re-establish the men who had fought the country's battles overseas. Stewart McClenaghan, of Ottawa, responded to the toast to the "Clothing Trade." Noting the number of young men present, he said that while the trade for the next few years would be very hard, it augured well for it that there were so many young men associated with it. Touching on successful salesmanship, he said that enthusiasm was the great essential. A clerk should be made to

feel that every person who came into the store was a prospective customer, and that customers, only, could make a successful retail store. Referring to the difficulties of the trade, Mr. McClenaghan said they were flanked on the one side by the Board of Commerce and on the other by the Excess Profits Tax. If you made too much you were a profiteer and, after that, the Government took away part of what you did make. However, he said, the retail men never objected to the excess profits tax, because they were the men who were behind it in the first place. So far as the Board of Commerce was concerned, the speaker said they wanted one that would start with the wool on the sheep's back and go down to the suit on the man's back to find out where the hump was; then they should put the steamroller on it to flatten it out. Instead of that, they had started at the wrong end. The public wanted them to do something, and they thought that the retailer was the easiest man to do. It was recognized in Great Britain that 33 1-3 per cent. on sales was a fair profit. Speaking for himself, he said that from the gross sales of four years, his net profit had been 4 per cent. This toast was proposed by R. F. Fitzpatrick, of Toronto.

"Our Guests"

"Our Guests" was proposed by P. Bellinger, of Toronto, and responded to by F. W. Stewart, of Montreal. In the course of his few remarks, Mr. Stewart urged that if the right of fair profit was taken away from the retailer, the very inside of the financial system of this country would be torn out.

"The Press" was proposed by E. R. Fisher, and responded to by George Scroggie, of the "Mail and Empire."

Concert Follows

Following the speech-making, the evening was given over to the charge of Jules Brazil and his company of entertainers. For over an hour, Irish, Scotch and character sketches were given, intermingled with bright, snappy stories that brought roars of laughter from the banquetters. Amidst a shower of good wishes, the convention came to an end.

T. EATON CO. GOING INTO INSURANCE BUSINESS

Will Go Into Various Lines of Insurance — To Take Out Policies for Their Employees

Application for incorporation is being made at the capital during the present session of the House of Commons by the T. Eaton General Insurance Company, with headquarters at Toronto. Power is asked to carry on sickness, accident, guarantee, burglary, inland transportation, plate glass, automobile, sprinkler leakage, fire and steam boiler insurance.

Another application under almost the same name will be made, with power to make contracts of life insurance, to grant, sell or purchase life annuities and endowments and carry on the business of life insurance in all its branches.

To Take Out Group Insurance

The intention of these incorporations is to carry out the functions of the various undertakings of the T. Eaton Co., Ltd. The statement was made by an official of the company that they intended taking group insurance for their employees. The first application has to do with sick insurance and the second with life insurance. These will, in all probability, be the principal and, possibly, the only lines carried on, and, it is understood, that any other lines if carried on at all would only be the company's business.

Truth the Greatest Essential to the Successful Advertiser

Geo. E. Scroggie, Advertising Manager of Mail and Empire, Tells Retail Clothiers That Old-Fashioned Truth Is a Good Thing to Follow in Advertising — Should Be Regular, Receive Personal Attention, Natural and Sincere — Every Man Is Your Possible Customer

THE very beginning of an intelligent and successful advertising campaign is a careful and analytical study of the local conditions. You must know your public and who they are, what they are, what they do, how much they earn, and everything that will guide you, not only in buying your stocks but in advertising and selling. A factory town and a railway town require different treatment from a college town or a town depending on farmers' trade. Study your public. The better you know your man the better you can talk to him.

In many cases perhaps you men have grown up with your towns and know your townspeople like a book, yet sometimes you may be too close to them to notice what a newcomer may see in rapidly changing conditions. There is danger of getting into a rut and it is well always to be on the alert with a keen eye always open for enlarged opportunities or a possible change in your advertising and merchandising methods to keep up with changing conditions in the community. The careful and expert application of all such available knowledge will produce results, both satisfactory and profitable.

Every Man Possible Customer

Clothing merchants have the widest field and the greatest opportunities and possibilities. Every man wears clothes and every man reads newspapers. Every man is a possible customer. Somebody is going to sell every man in your town clothing three or four or more times per year. Every man does not have to buy an automobile, piano, phonograph, new furniture or cigars, but he must have clothing. Other merchants and manufacturers spend hundreds of thousands of dollars to convince prospective buyers that they should have these other things—to create in the mind of men the desire to buy, and then more money to convince them of the special reasons why they should buy the particular make or brand they are making or selling. But not so with the clothing merchant. He starts right in with the positive knowledge that every man and boy in his community is going to have to buy. His business is simply to make sure that he is going to get his full share of this trade.

Working The Plan

Having satisfied yourself that you know your constituency thoroughly, consider how best to reach your people with your business message.

Posters and street cars are not practical nor effective mediums for you for reasons that must be obvious. They are used by large national advertisers largely as auxiliary or supplementary to newspaper advertising which is the backbone of every advertising campaign.

Programs, novelties, calendars, blotters and such are not advertising for a clothing merchant and should not be charged to advertising account. You may have some special local reason for paying for space in programs, but did you ever buy anything from anybody because of an advertisement on a program or on a calendar or blotter? Avoid them one and all if you can escape.

The newspaper is the one and only effective medium for clothing advertising.

> *I am taking it for granted that your number does not include the fakir or the fly-by-night, and that his methods are not to be considered or discussed. You merchants aim to build your businesses into community life so that they in time become a part of it—one of the institutions—a good will with a cash value of no mean amount. Leave the "bally-hoo" to the Midway or the Circus side-show. Build your business for permanency by advertising methods that are sound and that make for solid, lasting success. Advertising which only sells goods is not good enough. It should make your public feel acquainted with you—have confidence in you. There is only one way to do business and that is to tell the truth in advertisements and win the confidence of the people.*

Every man reads some newspaper. Every male reader of a newspaper is a possible customer of yours. If you cannot afford to use all, concentrate in those papers that are read by the kind of man your stock is bought for. Much advertising money is wasted in mediums, a large part of the circulation of which is composed of men who wouldn't be at all at home in your place. Your men read another kind of paper. There is quality as well as quantity in circulation. The department store caters to all classes, but usually in the larger towns and cities, the specialist in clothing caters to one class, or another, buys his stock accordingly and goes after what he wants of the kind of trade he is prepared to handle.

Make Advertising Regular

Having selected your mediums carefully, arrange your plans. Don't be a splurger, an in-and-outer. You propose to keep your shop open and doing business every lawful day in the year, and your advertising should appear just as regularly and continuously. Keep your public in touch with your business always. You may find it to your advantage to use smaller spaces between seasons, but keep them interested. Having read your announcements in the season, and then noticing your absence from the advertising columns it is but reasonable for them to conclude that your ad. is not there because you have nothing to say worth saying, and no reasons to advance why they might look in on you. The time to stop advertising is when you have nothing to sell.

Arrange for your copy preparation. If you do not propose doing it yourself, engage the best available copy writer and take him into your confidence. Explain to him carefully and earnestly just how you propose to do business, tune him up, and caution him.

Give It Personal Attention

Right here, let me say that in my judgment your advertising is of such vital importance to your business that it deserves, and should receive daily personal attention at the hands of the proprietor himself. The leading retail jewelry business of this country was built from a very small beginning to its present splendid proportions by newspaper advertising. Every Toronto man knows this, but everyone may not know that for many years—the years of wonderful development—the senior member of the firm wrote every line of the newspaper copy himself, and I understand that even to-day he still writes or dictates the greater part of it. The finger of the merchant prince has never lost personal touch with this part of the firm's business.

An advertisement is a promise. You can never afford to be reckless in making it. That promise must be kept, and YOU must keep it. Your undertaking must be fulfilled. Watch your advertising yourself.

No class of advertising lends itself to good illustration quite as well as clothing advertising. Arrange for good illustrations. Many very good services are now available. Incidentally you will, I believe, find it very much to your ad-

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Exchange Rate, Smallpox and Fine Weather; Niagara Towns Thankful for All Three

Combination of Circumstances, Unique in Twenty Years' History, Results in Unprecedented Business to All Merchants — People Learning of the Good Things at Home — Niagara Falls and St. Catharines Are Beneficiaries

A TRIPLE combination of circumstances have operated to the benefit of the clothing merchants of Niagara Falls in a marvellous way during the last few months, and, without exception, they have stated to MEN'S WEAR REVIEW that their business for Christmas was the biggest in their history, and, during the last three months, unprecedented. W. R. Price explained this combination of circumstances to MEN'S WEAR REVIEW and, with other clothing merchants, strongly hinted that they did not care how long they kept up.

Weather, Exchange, Smallpox

"We have had ideal weather, good sleighing and it has not been too cold," said Mr. Price. "Then there has been the vaccination restriction which has kept many of the people of this town from crossing the international border line at all, be it either for pleasure or business. And, in the third place, if people did get vaccinated and got across the river to buy they were faced with a discount of 15 to 18 per cent. on their money, and they would not pay the price for the goods that were no better than they got at home." Mr. Price went on to say that this combination of circumstances was unique in the history of the last twenty years.

American Firms Still Advertising

American firms of all descriptions that do a big business with Canadians from Niagara Falls and points even farther inland have not stopped their advertising in Canadian papers. As a matter of fact, they are increasing their efforts in Niagara to keep up their Canadian business. Several of the stores in Niagara Falls, N.Y., are offering to split the exchange rate; and there are others that even go the length of honoring the Canadian dollar at par. MEN'S WEAR REVIEW was told that some of the stores had been obliged to lay off some of their help because of the dropping off of Canadian trade.

Been a Good Education

Clothiers in Niagara Falls state that the exchange rate and the vaccination restriction which have prevented many people from their town crossing the river have been a splendid education for the public as well as a phenomenal boom for themselves. "Why, we never knew that you kept such goods and such up-to-date styles," is the remark that is heard on every hand, and customers go away satisfied and with a better feeling of pride in their home town. The Chamber of Commerce in Niagara Falls is taking every advantage of the unusual and favorable situation and is inaugurating a buy-at-home campaign with vigor.

Has Floating Population

This little border town has considerable difficulty in normal times in keeping trade at home. The population is a very floating one and it is extremely hard to generate a feeling of home pride amongst the citizens that finds expression in a buy-at-home policy. As Mr. Price explained it, the whole complexion of the town is changed about every five years.

Felt in St. Catharines, Too

The exchange rate and the vaccination restriction are being felt very strongly in St. Catharines, too. All the clothiers there told MEN'S WEAR REVIEW that they had felt the beneficial effects of it. Many people from the Garden City have made a practice of going to the American side to do their buying because the street car connections were very good. Now they are staying at home. The Chamber of Commerce in St. Catharines on February 19 held a big banquet at which a big "Get Together" campaign was inaugurated to put St. Catharines, not "on the map," but "all over the map."

MEN'S WEAR REVIEW found that in both of these places merchants who had bought goods in the United States were cancelling orders, unless forced to buy there because they could not buy elsewhere.

Provincial Delegates Say Present Order Will Eliminate a Large Number of Retail Clothiers

After a full and general discussion of a large and representative gathering of the retail clothiers of the Province of Ontario, the unanimous view as expressed at the session was that the 26 per cent. margin as applied in the Clothing Order would have no other effect than the elimination of a large number of retail clothiers who would be unable to successfully carry on business if confined to this margin of profit.

Be it therefore, resolved that the committee of this convention wait upon Major Duncan, Ontario Representative of the Board of Commerce, with a view to having such amendments made to the order as will not be a hardship to the merchants affected thereby.

Be it further resolved, that the members in convention assembled are unanimously in favor of a general 50 per cent. mark-up.

And be it further resolved, that this association expresses its intention of giving every co-operation to the Board in the carrying out of the provisions of the Order and will report any violations of the same.

The resolution was moved by E. R. Fisher, of Ottawa, and seconded by Mr. McBride, of Lindsay.

The members of the committee were: Mr. Watson, of Sarnia; Harry Brimmell, of Lindsay; David Morrison, of Toronto and William Blair, of Ottawa.

Philip Bousquet, manager of the Amherst branch of the English and Scotch Woollen Co., was recently presented with a gold Waltham watch from his four nephews residing in Montreal. The present was a recognition of his war service which extended from August 24, 1914, to August 16, 1919. Mr. Bousquet was in many of the large engagements of the war.

The Provincial Council of Journeymen Tailors held a meeting at St. Catharines on March 1, at which delegates were present from Toronto, London, Hamilton, Brantford and Windsor. The weekly system of working which does away with piece work was discussed, and the opinion was expressed that it was working out satisfactorily.

The Canadian Cap Company have removed from 162 John Street to 221 Richmond Street West, Toronto.

News of the Clothing Trade

W. J. Johnston, clothier of Tillsonburg, is disposing of his business.

The Canadian Mitt and Glove Knitting Co. of Montreal have dissolved.

W. Abelson & Co., of Ottawa, have dissolved partnership and the business is being continued by Mr. Abelson.

Zimmerman Reliance, Ltd., of Toronto and Hamilton, recently suffered a slight fire loss which was covered by insurance.

Ross & Warmington of Chesley suffered fire loss during the month of February.

The Union Boys' Clothing and Odd Pants Manufacturing Co. of Montreal have dissolved.

Fred G. Morley of Assiniboia has moved to his new store in the Beauregard Block, Centre Street.

J. H. Golightly of High River, Alta., has moved to a larger store in the building formerly occupied by H. M. Lower.

A. J. Robinson of Assiniboia has purchased the business formerly run by J. R. Poff and is continuing the same.

C. T. Hadder of Eston, Sask., has opened a new tailoring shop near the Press office.

The St. Maurice Shirts and Overalls Manufacturing Co. has been registered at Montreal, Que.

T. C. Joynt of Hespeler, men's furnishings, has succeeded the firm of Joynt & Caldwell.

Harry Beck, gents' furnisher of Kitchener, has disposed of his business to Wm. Rutledge.

R. D. Adamson, men's wear merchant of Toronto, has sold his business to Frank Carnall.

Regent Tailors have opened a new branch at 326 George Street Arcade, Peterborough.

The Arrow Neckwear Co., of Toronto, have moved from 283 Queen Street West to 1144-48 Queen Street West.

Begg & Co., of Hamilton, donated a handsome diamond ring for a baby contest that was being held in that city.

G. L. Myles, Sparks Street, Ottawa, is remodelling his store and introducing a number of new fixtures.

Hanna & Co. are opening up a new store for men's wear in Wingham. New fixtures are being installed.

With a view to making their clothes last longer, the system of dress parade for inspection of clothes will be adopted by the Hamilton fire department.

J. Cohen, of Berman Bros., pant manufacturers of Montreal, is at present on a business trip to the Old Country in search of English fabrics.

Governor Frank C. Lowden, of the State of Illinois, is wearing his old overcoat as part of the campaign to reduce the high cost of living.

James Slater, a well-known merchant tailor, at 136 Charlton Avenue, Hamilton, succumbed to an attack of the "flu" on February 28th.

Toronto firemen, in the future, will be required to wear their overcoats more than two years. The new price is $68, and they are asked to wear them carefully.

William Rutledge of Hespeler has purchased the business of Harry Beck. In addition to the gents' furnishing business Mr. Rutledge will continue his tailoring trade.

Once in a long while, men are the leaders of fashion even in millinery. Superintendent Parker of the Hamilton street railway, on February 6th handed out new spring hats to the employees.

Scotland Woollen Mills have rented a new store on west St. Clair Avenue and will open there the middle of March. Their new place of business will be the Rooth store.

Dan Gallery's store, at 461 Notre Dame Street, Montreal, was robbed on the night of February 18th. A considerable quantity of overcoat cloth was stolen.

Capt. Evan J. Edwards has been appointed to the position of senior trade commissioner for Great Britain, with headquarters at Montreal. Capt. Evans is to assume his new duties almost immediately.

Carl C. Thayer of the firm of C. & R. W. Thayer, of Aylmer, has purchased the Mary J. McTavish Block on Talbot Street, East Aylmer. Mr. Thayer is putting in a modern front, with new show windows, and is redecorating the interior.

Maidaver & Co., an English firm dealing in woollens, with headquarters in Dewsbury, England, have purchased the old Royal Opera House, which stands at the rear of 99½ King Street West, Toronto.

"Dave" Livinson, Montreal, has been appointed a special representative for George P. Ide & Co., Inc., Troy, N. Y. Mr. Livinson will cover various territories in the interests of his firm, including Quebec and Montreal.

Hon. S. E. Blondin, Cabinet Minister in the Union Government, recently purchased a suit costing $900. The suit was a Windsor uniform with enough gold braid on it, so it is said, to adjust the exchange rate.

A. S. Knowland, of Prince Albert, Sask., opened up a men's and boys' furnishing business on March 1st. For the past twelve years, Mr. Knowland represented Robinson, Little & Co., Winnipeg, in that district.

William Howes, a farmer in England, was recently choked to death. The cause given was wearing a high collar which choked him when he fell. At the inquest, the coroner said he had never seen such a stiff collar and "death from misadventure" was the jury's verdict.

W. C. Pridham, of Goderich, has recently suffered a bereavement in the loss of his oldest daughter, following an operation. Miss Pridham taught in the High School at Seaforth and was said to be one of the most efficient teachers of the staff.

Green & Co., Windsor, have opened a new store, handling high-class men's furnishings and clothing. D. Green, the proprietor, was formerly with Smallman & Ingram, London; and more recently with the Hudson Bay Co., Edmonton, Alta., as manager.

It is reported that Windsor tailors have refused to supply a garment at the contract price to Arthur Pelky who has recently joined the Ford police department. The reason given is that it requires seven yards more cloth than ordinarily used to make his suit.

The British Government, in carrying out its proposed plan to liquidate its wool holdings, sent to the United States 18,930,000 pounds of grease wool and 731,543 pounds of scoured wool, which was reported by the representative of the British Government as being held in the U. S. as of December 31st, 1919.

CONVENTION RESOLUTIONS

Re Freight and Cartage Charges

Moved by P. Kelly, Stratford, seconded by Mr. Sinclair, Orillia—

That in view of the fact that freight and cartage charges are being paid by some retail merchants, and not by others, that we deem it advisable that all our members be notified that those who do not wish to pay freight and cartage charges, that they specify this when purchasing their goods, as we find that a very large number of our members make the condition when buying, that the goods must be delivered to them free of freight or cartage charges, and they are buying and receiving their goods on these terms.

And we believe further that before any changes are made by the railways in freight rates that they should notify the secretary of the Dominion board of our association at Ottawa, of their intention, and give us an opportunity of meeting with them to consider the question before any definite action is taken. The present system of raising the rates without giving any justification for doing so, raises a doubt in the minds of the merchants as to whether the increase is justifiable or not, and when doubt and uncertainty exist there is always dissatisfaction. On the other hand, if the reasons for an increase were explained to the merchants, and they found them to be fair, all doubt and uncertainty would be removed.

This convention, therefore, recommends that the above resolution be adopted, and forwarded to the Ontario Provincial board to take action thereon.

Re Credit Reporting

Moved by W. C. Miller, Toronto, seconded by P. Bellinger, Toronto—

Whereas a Credit Reporting Department has been inaugurated by the association, and which has been in operation for some time, and found to be of great service, and a great saving to our members, that we endorse the same, and ask our members to take all the advantage they can of it.

Duty On Import Orders

Moved by Mr. Johnston, Ottawa, seconded by P. Kelly, Stratford—

That it is the opinion of this Convention that when retail dealers place orders for imported goods at certain prices, to be delivered on certain dates, at a certain rate of duty which exists at the time of the placing of the order and delivery of the same, that if exporters only send a portion of the order, and in the meantime the rate of duty, as well as freight, should increase, the exporter should bear the difference in the increase of duty and freight, and not charge it to the retailer.

Re Freight Bills

Moved by W. C. Miller, Toronto, seconded by P. Kelly, Stratford—

That this meeting places itself upon record as endorsing the plan adopted by the Ontario Provincial Board of our Association, whereby all members of the Association can send their freight bills to the office of the secretary of the Provincial Board, and they will be examined by a freight bill expert, and return them to the members, who will examine the same, taking 50 per cent. of the savings, where savings are discovered, and making no charge if there are no savings made.

Manufacturers Selling Direct to Our Customers

Moved by P. Bellinger, Toronto, seconded by S. Madger, Sudbury—

That we, as retail clothing dealers in convention assembled, consider that it is not a fair practice for manufacturers to sell their goods to the retail trade, and at the same time solicit trade from those who are, or should be, our customers, and who do not carry stocks of goods, as this system is not only unfair to us, but it places us in an unfair position with those persons who are privileged to buy at, or near, the same prices that we are charged; and it also injures the business of the manufacturer.

We therefore agree that this subject should be taken up at the joint meeting of manufacturers and retailers, with a view to having the same discontinued.

Re Business Tax

Moved by H. Brimmell, Lindsay, seconded by S. Madger, Sudbury—

That whereas the officers and members of the Ontario Provincial Board desire to have the rate of 25 per cent., which is placed on the value of land and premises of all retail merchants, so as to ascertain the amount of business tax that they now pay, be reduced to 10 per cent. of the assessed value, instead of 25 per cent., be approved of by this meeting, and that we hereby agree to assist the executive officers of the Ontario Board to secure the same.

Re Amendments to the Present Lien Law

Moved by W. C. Miller, Toronto, seconded by P. Kelly, Stratford—

That whereas some sections of our Association find it necessary to have the present Ontario Lien Law amended, and they are asking our support to help them in securing the same, that the executive officers of this section be authorized to co-operate with the executive officers of the Ontario Provincial Board to assist them in securing such legislation, providing it meets with the approval of the officers of this section.

Re Cartage Charges

Moved by P. Kelly, Stratford, seconded by D. Morrison, Toronto—

That it be a recommendation from this Convention that the subject of cartage charges be taken up with the wholesalers and manufacturers at the joint meeting, with a view to relieving the retail trade of the charges made at one end.

Re Mail Order Inquiry

Moved by W. C. Miller, Toronto, seconded by P. Bellinger, Toronto—

That whereas it has been decided by the officers and members of the Ontario Provincial Board to ascertain as to the amount of injury that is being done to the cities, towns and villages of Canada by circulating petitions for the signatures of retail merchants, to show that they are in sympathy with this inquiry; that this meeting places itself upon record, as approving of the same, and that they urge upon every member of this section to sign the same when presented.

Re Community Development

Moved by P. Kelly, Stratford, seconded by Mr. Dover, Cornwall—

That inasmuch as it has been deemed advisable by the officers and members of the Ontario Provincial Board of our Association to devise some plan that would tend to keep the circulation of currency as much as possible within the home town and secure for the merchants more business within their municipality, and help to build up and develop the community, that we heartily endorse the same, and pledge ourselves to give the association all the assistance we can.

Re Peddlers and Transient Traders' Act

Moved by W. C. Miller, Toronto, seconded by P. Kelly, Stratford—

That the members of this Convention herein assembled desire to place ourselves on record as being fully in accord with the proposal of the executive officers of the Ontario Provincial Board to have the present Peddlers and Transient Traders' Act amended so as to prevent persons who are not engaged in the wholesale and manufacturing business, and who do not occupy premises in the municipality from soliciting business from citizens within the municipality.

Re Changing the Present System of Catalogue Distribution Through the Mails

Moved by Mr. Armstrong, Lindsay, seconded by D. Morrison, Toronto—

That whereas we have learned that it is the custom of the postal authorities to allow catalogues to be sent by freight to the various postmasters of Canada, who distribute the same in their zone, at a much lower rate than the catalogue houses would have to pay, providing they were mailed from their head office, and that we herein assembled place ourselves on record as being in favor of the action taken by the Dominion Board, whereby they ask that all catalogues be treated in the same manner as ordinary mail.

Continued on next page

CONVENTION RESOLUTIONS---Continued

Re Bankruptcy Act

Moved by W. C. Miller, Toronto, seconded by E. R. Fisher, Ottawa—

That we in convention assembled do hereby endorse the form in which the Bankruptcy Act is now drafted, as it gives not only the retail clothiers, but also all classes of retail merchants, the same advantages that are sought by the wholesale trade.

That this resolution be submitted to the executive officers of the Ontario Board of "The Retail Merchants' Association of Canada" to take action thereon.

Re Examining Insurance Policies

Moved by W. C. Miller, Toronto, seconded by P. Kelly, Stratford—

Whereas the executive officers of the Ontario Provincial Board of our Association have made arrangements whereby all our members can have their insurance policies examined by a qualified insurance agent, so as to ascertain if the policies are properly drawn, and do hereby explain to the members the exact amount that they would receive in case of a loss by fire.

As we consider this an important service, we ask all of our members to take advantage of the same.

Coupons and Trading Stamps

Moved by W. C. Miller, Toronto, seconded by Mr. Sinclair, Orillia—

That the members of this Convention greatly deplore the fact that a number of retail merchants are endeavoring to evade the Trading Stamp Act by introducing various forms of guessing contests and other schemes, whereby they are giving coupons, which we consider to be illegal, and we ask the executive to take such action as they think will remedy the same.

Re Express Delivery

Moved by P. Kelly, Stratford, seconded by D. Morrison, Toronto—

That whereas it has been reported to this board that a number of our members who live in districts outside of that in which the express companies deliver parcels, are greatly inconvenienced by the limited express service, that we ask the executive officers to take this subject up and deal with it in a manner desired by the members.

Daylight Saving

Moved by E. R. Fisher, Ottawa, seconded by Mr. Dedman, Lindsay—

That whereas resolutions having been passed at the annual convention of the Provincial Boards of the Retail Merchants' Association of Canada, Incorporated, in the Provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia and New Brunswick, favoring a daylight saving measure, and the same having been placed before the members of the Dominion Board of our Association for the purpose of taking some definite action thereon, are of the opinion that any "Daylight Saving" plan that is proposed, in order to be effective and not cause confusion, should be Dominion-wide in its operations, and that the executive officers of this board be requested to submit a copy of this resolution to the Premier, the Right Hon. Sir R. L. Borden, and the members of the Dominion Cabinet, and suggest that if such a measure is passed that it be put into effect from April 1st to October 1st in each year.

Re Discrimination in Prices

Moved by P. Bellinger, Toronto, seconded by S. Madger, Sudbury—

That this Convention desires to place itself upon record as being opposed to the system adopted by some manufacturers of giving special prices to some dealers, who make it a practice to advertise certain lines of goods at lower rates than the said goods can be purchased by the ordinary retail trade; and that whereas the legitimate retail trade are collectively the largest buyers, and as such they contribute most toward the profit of manufacturers; that we ask that this system be discontinued, or otherwise we ask the manufacturers to adopt the price contract or resale selling plan, whereby these price-cutters cannot use staple lines for the purpose of deceiving the public.

Opening New Accounts by Wholesalers

Moved by P. Kelly, Stratford, seconded by D. Morrison, Toronto—

Resolved that, owing to some error that has been made in opening new accounts, that a letter be sent to the secretary of all wholesale organizations, suggesting that they advise their members to make a careful enquiry before opening any new account, so as to ascertain whether the prospective customer is in the retail business. At the same time pointing out to the wholesale trade that it is neither our desire nor our right to exercise any improper influence on the policy of the wholesale trade, and that we therefore take this means of having it clearly understood that the status of unknown firms applying for their service should be a matter for decision on the part of each individual wholesaler, after making the necessary enquiries, always, of course, bearing in mind the recognized policy of the wholesale trade in such matters.

Manufacturers Placing a Retail Selling Price on Articles

Moved by S. Madger, Sudbury, seconded by P. Bellinger, Toronto—

That it is the opinion of this Convention assembled that if the manufacturers who place a retail selling price on any article or merchandise make no proper provision to see that the price so fixed is properly maintained, and that such goods are used by the illegitimate price-cutters as bait to attract customers in order to sell them other lines, that the retail trade should insist that the manufacturers leave the retail selling price off the same.

Moved by W. C. Miller, Toronto, seconded by P. Kelly, Stratford—

Be it resolved, That a committee be appointed at this convention to communicate with the different Provinces with regard to organizing a whole Dominion-wide Retail Clothing Association.

Moved by W. C. Miller, Toronto, seconded by E. R. Fisher, Ottawa

Be it resolved, That the Ontario Retail Clothing Association adopt the slogan, the same or similar to the United Advertising Clubs of the World, so as to convey the meaninig of "Truth in Advertising," and have it placed in the form of a crest or trade-mark, and have it placed on all their stationery and advertising.

Moved by W. C. Miller, Toronto, seconded by P. Kelly, Stratford—

Be it resolved, That a small fee, say of $3.00, be charged to the members of the Ontario Retail Clothiers' Section of the Retail Merchants' Association, and also to pay the railroad fares and hotel expenses of the different members of the executive officers living at a distance from the president's office, when attending the executive meetings, not including the annual meeting.

W. H. Thompson, of Wallaceburg, has ssigned to A. S. Crighton.

Merit Shirt Co., manufacturers, have een registered at Quebec.

S. Taylor & Co., men's furnishings, of Iontreal, have sold out to the Imperial obbing Co.

J. C. Bale, men's furnishings, of Iamilton, suffered a loss by fire during 'ebruary.

W. J. Johnson, men's furnishings, of Tillsonburg, has sold out to C. J. Honsberger.

Scotland Woolen Mills Co., Ltd., have discontinued their store in London and have moved their stock to Toronto.

John Allan (Reg), of Montreal, has dissolved and Hillet Greenberg is continuing alone under same style.

P. Bellinger, of Fashion-Craft, Toronto, is opening out a full line of haberdashery in his Yonge Street store.

Gordon Dunfield, of Dunfield & Co., Toronto, is on a six weeks' trip to Florida and the South owing to ill-health.

The Toronto Shirt & Overall Co., Ltd, has been incorporated with head office at Toronto. Their capital is $250,000.

MEN'S WEAR REVIEW

THE RECOGNIZED AUTHORITY OF THE CANADIAN MEN'S WEAR TRADE

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THE PROVINCIAL CONVENTION

A STEP has been taken toward the formation of a National Retail Clothiers' Association in Canada in holding the second annual convention of provincial clothiers. The idea of greater co-operation is beginning to assert itself amongst the clothing men of this country; not only have the activities of the Board of Commerce driven them closer together, but they have become impressed with the fact that an exchange of ideas in which business methods figure very largely will make for the betterment of conditions amongst themselves and for the stability and improvement of business conditions generally. When this movement spreads sufficiently that a National Association may be brought into being, a great service will have been done the financial and business interests of this country. The clothiers have expressed repeatedly their desire to co-operate with the Government in bringing conditions back to normal; a national organization composed of men who supply the public with one of the most important necessaries of life would place them in a much better position to facilitate this great good.

From the standpoint of helpfulness and education along the lines of better business methods, the convention was all that could be desired. A number of important papers bearing on safer and saner merchandising were given and a full report of these will be found in MEN'S WEAR REVIEW. It has been the free exchange of ideas at the convention that made it exceedingly worth while, in the first place; and, in the second place, it paved the way for a greater national effort on the part of the retail clothiers.

TELL THE PUBLIC

SOUND advice was given at the convention by Mr. Stewart, of the Cluett-Peabody Co., when he told the delegates that they should make an effort to enlighten the public regarding their methods of business and the net profit they were making during the year. Headlines in the daily press are very impressive mediums of information, and when the public reads: "Declare at convention here that they cannot operate on 26 per cent.; they want 50 per cent.," they immediately jump to the conclusion that a profit of 50 per cent. net is being asked by the clothiers of this province and country. The average layman or professional man knows little about the technical terms applied to merchandising; that is, perhaps, the reason why clothiers have been put on the defence during the last few months. As Mr. Learie pointed out at the convention, no profiteering has been uncovered during the months in which clothing prices have been investigated. That, of itself, is important evidence which clothiers might well lay before the public. The fact also remains that millionaire retail clothiers are conspicuous by their absence. The clothiers might well devote some time and money to an educational campaign whereby the public would be the better informed of their methods, their difficulties, and, what is not least impressive, their yearly net profit in comparison with many other lines of trade.

BRIEF EDITORIAL COMMENT

IT IS a significant thing that three or four very successful retail clothiers at the convention stated that their net profits during the last five or six years were under 6 per cent.

IT IS a pretty safe assumption to go by that where there is no combination in restraint of trade, competition is the great leveller of prices. Competition in the clothing trade is keener than in any other line.

JUDGE ROBSON says, "We restrain and discourage the citizen who supplies food and clothing, but leave free to profiteer as he pleases the man who deals in non-essentials or luxuries." Every clothing man will utter a fervent "Amen" to that.

MEN'S WEAR REVIEW offers its congratulations to the new president, E. R. Fisher, of Ottawa. He occupies the position during a critical time in the history of the clothing business, and at a period when the foundation of a National Association is being laid. We believe there is a good captain at the helm.

THE trend of events should be closely watched by every clothier. Meat prices in the U.S. have declined because the exchange rate makes it impossible to export a large proportion of their exportable supply. The Commerce Department has issued a statement that about 50 per cent. of their cotton supply stands to suffer because the exchange rate makes it impossible to export to Britain. If that is so, it looks like coming lower prices.

Question Box at the Convention

Merchants Take Lively Interest in Matters of Current Importance — Somebody Wants to Know Where Haig & Haig Can Be Procured—Queries Regarding Clothing Order—Committee Members Were E. R. Fisher, W. A. Watson and R. S. Cull

Question.—Can anything be done to prevent cigar and drug stores from selling gents' furnishings?

Answer.—Nothing.

Question.—Can anything be done to secure a more reliable service from the Hydro-Electric? The service in Toronto is rotten.

Answer.—Apply to the Hydro office, Yonge Street.

Question.—Am I rightly informed that up-stair clothing merchants are excluded from membership at this convention?

Answer.—There is nothing to prevent any legitimate merchant from being a member of this association. A resolution has been passed that if any member of this association can be shown to be profiteering or guilty of fraudulent advertising he may be expelled, but there is nothing to prevent an up-stair merchant being a member of the association.

Question.—Would a two-days' convention be more profitable than three days?

Answer.—There was some discussion on this question. E. R. Fisher of Ottawa pointed out that there was a national organization in the United States and that, in Canada, the movement was much along the same lines. It was the hope this year to organize all the provinces so far as the clothing section of the Retail Merchants' Association was concerned. Mr. Fisher suggested that the coming year might be spent in perfecting this organization and that a national convention, the first national convention, might be held in Ottawa in, perhaps, August, 1921. The hotel accommodation in Ottawa in the months of February and March was poor because the House was in session. He favored a two days' convention, believing that every minute should be taken up by good speeches and that every member be urged to be on hand when the convention started.

President Mack pointed out that, if the next convention were to be held at Ottawa it should be a two days' convention because of the distance that would have to be travelled and the time taken to get there and back. If a national convention were to be held it would be better to select pleasanter weather, and he felt that the national convention should in no way interfere with the provincial convention.

The matter was not settled at this point of the convention, but it was subsequently decided to hold the next convention at Ottawa, the date to be left with the executive.

Question.—What price, per inch, do merchants pay for advertising, year by contract, in a place of about 15,000 population?

Answer.—Niagara Falls, with a circulation of about 3,000 pays 15 cents an inch. On the American side they pay 25 cents an inch for about 2,000 circulation. Guelph pays from 18 to 25 cents per inch with about 3,500 circulation. The difference in rates is according to position. There will soon be an increase in rates. Sarnia pays 15 cents per inch for space over a certain size. Circulation 3,500. Oshawa with circulation of 1,800 pays 17 cents per inch if 1,000 inches used.

Question.—Does the new clothing order affect tailors who make clothes? If not, why not?

Answer.—The clothing order does not affect merchant tailors at all.

Question.—Does the clothing order affect the sale of waterproof coats and boys' bloomers?

Answer.—Waterproof coats are affected by the order but boys' bloomers or boys' clothing are not yet affected by the order.

Question.—If the clothing order comes into effect all over Canada will it pay a merchant to pay his discounts? Would it pay him to borrow from the bank to pay his discounts?

Answer.—No to both questions.

Question.—Where can I get a good bottle of Haig & Haig?

Answer.—Apply for information to Rev. Ben Spence.

Question of Mr. Douglas, of Thornton & Douglas.—Why do not the Canadian mills make the kind of goods that are required in this country?

Answer from Mr. Douglas.—The protection given by the old Liberal Government was not sufficient to protect them against the more highly specialized British product. Only a few mills have made any progress in this country. I do not think that the tariff of this country should be used for the protection of inefficient manufacturers but it should take care of the inequalities in the different markets. The Government should appoint a commission to investigate the whole question of the tariff scientifically. During the last four or five years nearly all woolen manufacturers have made money and they should equip their factories with machinery that will become a factor in production in Canada. It is hard to get delivery of a plant but if the mills will equip themselves there is a market here for them for years to come.

Question.—What is the exemption on the Dominion Income Tax and where can forms be obtained?

Answer.—The exemption is up to $2,000, and $200 is allowed for each child under 18 years of age. Forms can be obtained at any tax office or any post office.

The New Officers

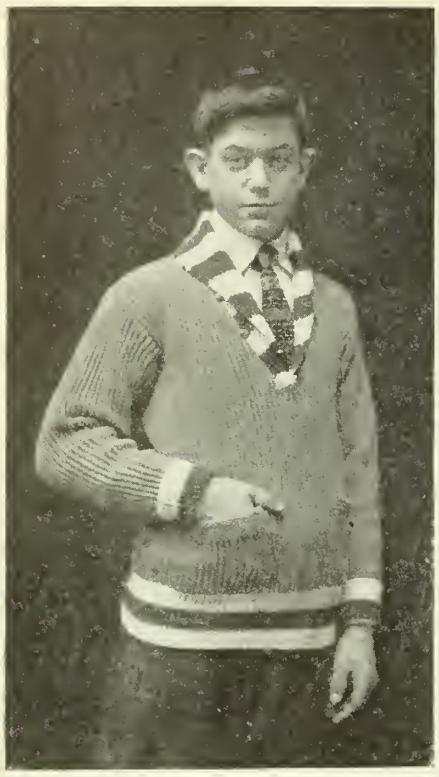
President,	E. R. Fisher, Ottawa.
Past President,	Ed. Mack, Toronto.
1st Vice-President,	R. F. Fitzpatrick, Toronto.
2nd Vice-President,	R. D. Cameron, Lucknow.
Treasurer,	W. H. Blair, Ottawa.
Secretary,	W. C. Miller, Toronto.
Hon. Secretary,	Dan. E. Johnston, Ottawa.

Advisory Committee

J. C. Begg,	Hamilton.
W. A. Watson,	Sarnia.
H. Brimmell,	Lindsay.
G. A. Gray,	Chatham.
J. H. Bryant,	Belleville.
R. A. Stevens,	Barrie.

Legislative Committee

R. S. Cull,	Guelph.
S. McClenighan,	Ottawa.
H. J. Watson,	Sarnia.
P. Bellinger,	Toronto.
W. H. Gray,	Toronto.



The above is a sport pullover that may be used for either men or boys, the photographed size being the boy's size. Note the pockets and collar which make it an attractive design. On account of its being a pullover, there is less work involved and the price is, therefore, more reasonable. It is made by the Monarch Knitting Co., Ltd., of Dunnville, Ont.

BARRIEMORE CLOTH FOR OVERCOATING TO BE MARKETED

Robe & Clothing Co., Ltd., of Kitchener, Giving Up Retail Trade For Greater Wholesale Effort

The Robe & Clothing Co., Ltd., of Kitchener, are about to embark upon two new ventures. The first is that they are somewhat altering their plan of business. During the war, they did a considerable amount of retail business in furs and in tailoring. They are now about to discontinue this altogether and are to devote their entire energies to wholesale trade.

The second venture is the marketing of a new cloth which is to be known as the "Barriemore" cloth. It is a cloth for overcoatings and seems well made for this purpose. It is being made in their own factory at Kitchener and many hands are busily engaged in manufacturing it at the present time. The shades in which it is being made are black, grey, heather, and bluish and greenish tints. Other than the ordinary overcoatings, they are making a sport coat in these various shades.

The lines, other than overcoat, in which they will do a wholesale business are gauntlets, fur coats and smock coats.

The Science of Salesmanship; Gospel According to McKerracher

Clever Playlet Put On by Ottawa Delegation Gives an Hour's Relaxation to the Delegates — Salesmanship a Matter of Psychology — Hard to Satisfy a Fickle Old Maid Who Wants a Husband

As a relief to the serious deliberations of the delegates to the provincial convention, it was left to M. J. McKerracher, of Ottawa, to interject an hour's fun at the close of one of the afternoon sessions. It came as a very pleasant surprise to the conventioners, for when the "Science of Salesmanship" was announced on the program, it was believed that a demonstration was to be given wherein an expert salesman would sell a suit of clothes to someone as an illustration of how it should be done. Such was not the case, however. Mr. McKerracher had a treat in store for the convention in the form of a playlet in which, though it was mostly fun, there were a few trite lessons in salesmanship.

Selling a Husband

The scene of the little play was in a small store, where husbands were the article offered for sale. Miss McBeth, of Ottawa—and, by the way, this feature was put on by the Ottawa delegation to the convention—was the chief saleswoman. She announced her creed of salesmanship when she said "Selling, to me, is purely a matter of psychology. I try to study the character as well as the requirements of every buyer." The one customer she had was a fickle old maid (Mr. Carey) who was in search of a husband. She had a fixed idea in her mind what she wanted, and when she saw the identical article she had described, she didn't want it at all. An array of prospective husbands was brought before her. There was the plumber (Mr. Kerracher), La-di-da chap (Mr. Brimmell), the homeman (Mr. Blair), the sport (Stewart McClenaghan), the solid chap (Mr. Frieman), the dude (E. R. Fisher), and, finally, the minister (Dan Johnson). The old maid wanted to take them home on approval, with the privilege of returning if they did not suit; and the saleswoman suggested that some alterations might be made that would bring the article nearer the requirements of the fastidious customer.

Right Kind at Ottawa, 1921

But none just suited; and the playlet closed with the suggestion that the right kind might be shown at the next convention of the clothiers, to be held in Ottawa in 1921.

MEN'S WEAR REVIEW frequently is asked to reproduce pictures of windows which might serve as a guide to the man who has only a small window to dress and wants to make a good display in the limited space at his disposal. Here is a window, or rather windows, which mighi well be copied by just that man. They are small and yet, there is not an inch of space wasted in them. They are 6¼ feet wide and 7½ feet deep. In the window to the left of the picture there are no fewer than twelve suits of clothes shown, as well as vests, shirts, a small line of jewelry, neckties and hose. In the window to the right of the picture can be seen a big variety of shirts, neckwear, hosiery and other lines of haberdashery. There is no suggestion of dis-array in these windows; while every inch of space is utilized, the display does not look crowded or at all mixed up.

This store is the Square Clothes Shop at 61 Queen street east, Toronto.

Materials Scarce, Prices Rising; Shirting Outlook Not Hopeful

Exchange Rate Driving Buyers to English Market, Which Is Already Depleted—Domestic Mills Slow in Deliveries — Prices Show Big Advances in Few Months — Manufacturers Have No Trouble Selling Their Goods

A TREMENDOUS shortage of materials and an increase in price of about 100 to 125 per cent is, in brief but forcible language, the forecast of the shirting outlook for Fall of this year. Looking into the Spring of 1921 —and shirting manufacturers are compelled at this time to look that far ahead—there seems nothing reliable on which to base a forecast, other than that if there is not a market change in exchange rate and increased production of raw and manufactured materials, prices will be still higher and shirts scarcer. As one manufacturer in the hive of the shirt industry in Canada—Kitchener—stated to a representative of MEN'S WEAR REVIEW, "I think we will have to ask prices that people cannot pay."

Exchange Rate Big Factor

The exhange rate, obviously, is a big factor in the situation. It is having the effect of placing larger orders in England, though little relief to a depleted market results thereby. English mills, so manufacturers state, are already filled up for twelve months. If the exchange rate gets worse, prices will become well-nigh prohibitive and to fall back on the English market will, from present indications, give little relief. The shirting business for the past year has been difficult enough; but every indication is that it will get worse before it gets better.

Selling, The Least of Their Worries

The least of the worries of the shirt manufacturer to-day is the disposing of his finished article. "The merchants know the situation," was what half a dozen shirt men said to MEN'S WEAR REVIEW. They, themselves, are being rationed by the mills, and, in turn, they will have to ration their customers sooner or later. Bits of advice which they feel like handing on to the trade are: Don't buy unless you know the goods you buy are actually in the hands of the man who is selling you; and don't expect deliveries to be on the dot because they are not at all likely to be.

Looks For Big Spring Business

"I think Spring business will be good," said Mr. Dannacker, of the Forsythe Shirt Co., of Kitchener, to MEN'S WEAR REVIEW, "unless there is a panic on the other side of the line which is improbable. Everybody seems to have stopped buying in the United States and if the exchange rate goes up much higher we will be selling them goods, which will not improve the Canadian market very much. So far as fall business is concerned, it depends a good deal on the Summer and the Fall crops. We could not set any price for fall goods because we don't know ourselves where we are at. We will not set the price as we did for Spring when the Government made us pay on the advance value and when we had to take the American exchange situation into consideration, we will not get out these prices, probably, till the first of April and maybe not then. They will be much higher than they are now.

No Information From England

"We have been buying most of our goods from the United States but we are now buying from England, but our English friends do not seem to be able to give us the information we want. We cable them regarding deliveries but they only say they are doing the very best they can: but that is not much information to pass on to our customers. I think that the best information we can pass on to our customers is that every bit of commodity the merchant has on his shelves represents 66 2-3 per cent. of the actual value."

Mr. Dannacker believes that there is some profiteering going on in the shirting trade. "There is no doubt there is some profiteering but it goes back to the spinner. Between November 22nd, of last year and the 10th of January, this year, on one order which we placed the price went up about 90 per cent. and this price has advanced even since then."

U. S. Importing English Shirtings

A possibility which was emphasized by Mr. Dannacker was that the United States was importing a good deal of English shirtings. Ordinarily, this would not amount, perhaps, to a great deal; but the rate of exchange being so against England, it was found that this rate practically wiped out the tariff on shirtings.

What Of The Future?

Mr. Dannacker frankly stated that he did not like to look into or attempt to foretell the future. He realizes that social and political conditions developing in Europe and on this continent are closely allied with the future of merchandising and industry. Speaking more particularly, he said it was very hard to figure out where Canada was to get her textiles for shirtings. "Canada," he said, "has been the largest customer of the United States and if we stop buying there, what are we to do for materials? The English mills, so my friends tell me, are filled up with orders for the next twelve months. It looks to me like a big scarcity."

While present conditions lasted, he looked for little that was new in shirtings. He spoke of the difficulty of getting help in the factory, in addition to that of getting the materials to work out. For every dollar paid out for labor, they got about 50 cents back. This difficulty, he said, represented about two-thirds of the worries of the shirt manufacturers and deliveries about one-third.

The New England Retail Merchants' Association decided in convention to publish facts and figures for the general benefit of the consumer, showing that they were not respensible for the increasing cost of clothing and that charges of profiteering that were rife were unfounded insofar as they were concerned.

WHEN?

After George Scroggie, of the "Mail and Empire' 'had given his very excellent address on advertising in which he urged that truth should be the great essential of all advertising, E. R. Fisher, of Ottawa, asked Mr. Scroggie this question:—

"When will the papers of this country co-operate with the honest merchants in refusing this bunk? At the present time, for the mere dollar, they will blacken their pages with the most deliberate lies that are issued."

Mr. Scroggie said that the Advertising Promotion Committee had this matter in hand at the present time. He did not believe that the best papers to-day would accept that kind of fraudulent advertising. There was, he said, no one more anxious than the good newspaper to have honest newspaper advertising, because dishonest advertising would ultimately drive the customer away. After they had been fooled once, they would not come back.

Amendments to Commerce Board Order; Concessions Granted Convention Committee

Question of Discounts Settled — Right Given to Average Lines That Have Advanced in Price — Examples Given for Guidance — Job Lots Issue Still to Be Settled — Matter of Profit Left in Abeyance

FOLLOWING the passing of the resolution regarding the order of the Board of Commerce at the session of the convention on February 25 (a copy of this resolution will be found on another page of this issue) a committee composed of Messrs. Fitzpatrick of Toronto, Sharpe of Midland, Blair of Ottawa, Kelly of Stratford and Johnston of Ottawa, waited on Major Duncan to discuss with him more fully the order of the board and amendments that were desired by the clothiers. As a confirmation of what took place at that meeting Major Duncan forwarded the following letter to W. C. Miller, Provincial secretary:

"With reference to the resolution passed by the Retail Clothiers of Ontario in convention 25th February, a copy of which was handed to me by a committee consisting of Messrs. Fitzpatrick, Sharp, Blair, Kelly and Johnson.

"During discussion which ensued after the presentation of the recommendation, the following was drafted and approved by the members of the committee:

"Resolved that the following discounts should not be taken into consideration in fixing the gross profit to be allowed in mark-up:

"(a) Cash discounts which for the purpose of this resolution are defined as not more than 2½ per cent.

"(b) Prepayment discounts which for the purpose of this resolution are defined as not more than 9 per cent. per annum for a period of not more than 4 months.

"Trade discounts shall be deduced from the invoice price as also all so-called cash or prepayment discounts above the above-mentioned maximum and all other discounts, rebates, drawbacks, etc.

Averaging

"Resolved that where a merchant has to repeat on a special line of the same color, pattern and cut, in goods previously purchased from the same firm, he shall be allowed to average in the manner illustrated below, provided the percentage marked up on all the clothing averaged in the same line is not higher than the maximum percentage allowed. Method of averaging may be illustrated as follows. If a merchant has ten suits in stock which cost him $20 per suit and wishes to complete his line by purchasing another ten at a cost of $30 a suit, he shall be privileged to act as follows:

10 suits at $20 cost.....$200
10 suits at $30 cost..... 300

20 suits at a cost of.....$500

or an average cost of $25 per suit. These suits may be marked at an advance of not more than 50 per cent. or $25.

"I should like confirmation from you in writing that the written resolution submitted by the committee to me as amended by the foregoing represents the official opinion of the Retail Clothiers of the Province of Ontario .

"I note that the resolution says nothing about job lots. Do I understand from this that the Ontario clothiers consider that job lots should be sold to the public at not more than the maximum advance allowed on other merchandise?

"LEWIS DUNCAN."

Upon receipt of this letter, Mr Miller called together Ed. Mack, P. Bellinger, R. F. Fitzpatrick and W. G. Hay, of Toronto, to ask them to say if this latter expressed the wishes of the Ontario clothiers. They agreed that it did inasmuch as these points had been accepted by the convention. There were, however, two exceptions: They did not agree to the last paragraph regarding job lots and they intimated so to Major Duncan in their reply to this letter. Also, the matter of the 33 1-3 per cent. profit. The final decision of this important phase of the order was not settled at this meeting, but the committee reported to the convention that they felt, after the exchanges between Major Duncan and themselves, that favorable consideration would be given.

While these concessions are not yet authoritative so far as the board is concerned, it is felt that it is only a matter of confirmation by the Board of the amendments accepted by Major Duncan.

Keep your temper, gentle sir,
Writes the manufacturer.
Though your goods are overdue
For a month, or maybe two,
We can't help it, please don't swear;
Labor's scarce and looms are rare;
Can't get yarns, can't get dyes—
These are facts, we tell no lies.

Harry's struck, so is Bill.
All our work is now uphill,
So your order, we're afraid,
May be still a bit delayed.
Still you'll get it, don't be vexed;
Maybe this month, maybe next.
Keep on smiling, don't say die,
We'll finish your order bye-and-bye.

One thing we must tell you straight,
Whether we send it soon or late,
We don't intend to work for nowt,
You've got to pay and mustn't shout;
We shall charge just what we like,
And so would any other tyke.
If you don't like our system, well,
Cancel your order and go to ———.

BOW TIE IS LONG NOW

Ends Should Come About Opposite the Sides of the Neck

When a man's necktie is of goodly size it is strange how much more richly dressed he appears to be than if it were skimpy. A cravat nowadays should suggest luxurious fullness whether it be a full throwover or a bat wing. The bow tie should be long enough to bring the ends about opposite the sides of the neck.

War and Women Play Havoc With the Hat Manufacturer

Scarcity of Fur Due to Fewer Animals and the Fact That Fur From Full-Grown Hare Used for Women's Furs — Light-Colored Hats With Dark Bands for Fall — Prices Will Show Increase — British Houses Rationing Canadian Jobbers

SUPERFICIAL people may too soon forget all about the war; but the men and women who are making and selling the necessaries of life realize full well that war and its results will be felt for years to come in a hundred ways of which the ordinary person never thinks. The hat industry to-day is being affected from two different angles by the war: it is being affected both from the manufacturing and the selling end. There is a vast shortage of raw materials used in the making of the hat, that is true; but there is also a shortage of production due to the fact that in many of the centres of England where the hat is made, laborers are not working as they did before the war.

A Good Story

Mr. Dineen, of Ansley-Dineen Hat & Fur Co., Ltd., Toronto, recently returned from a trip to England. Walking down Piccadilly or Leicester Square these days, he said, reminded him of being in Washington a few years after the American Civil War. He and his father were walking along the street when two burly negroes came along and pushed them off the sidewalk. That was their idea of the freedom they had gained. Well, so Mr. Dineen's story goes, in England to-day there are laborers something like that. Before the war they were making two pounds a week; now they are making nine or ten. And when they have made it, they buy a new outfit, spats, cane and all the other impediments of the fashionable set, and set out for London's Piccadilly and Leicester Square, there to parade the new affluence into which they have come. In the meantime, the world is calling for goods and still more goods; but the machinery that makes hats, instead of working at feverish haste, works when the worker wants to work. Mr. Dineen does not tell the story by way of criticism; he frankly confesses that he would probably do the same thing himself.

Shortage of Raw Materials

But there is also a great shortage of the raw material used in the making of the soft hats. This shortage is due to two causes; one is war and the other is women. The fur of the full grown hare has always been used for this work. Now, there is a big shortage of hares, particularly Belgian hares. The war resulted in a partial wiping out of the species. But even such quantities of fur from the full grown hare as are now obtainable are being devoted to other uses. Here, the women come in to the game and, unknowingly, increase the cost of living to the other members of the household. She must have her furs, no matter what happens to the uncovered head of mere man. The result is that the fur used for making hats has to be taken from the pups of the hare species. It takes much more fur to make a pound, that is, more animals are required to make up the pound; and the animals themselves are scarcer. That, in brief, explains the shortage of raw materials.

Returned Soldiers Demand Small Hats

So far as the selling end of hats is concerned, here again the war has tremendously affected it. Between 300,000 and 400,000 young Canadian men went overseas. They wore small hats and they saw small hats; and now that they are home they want small hats. Retailers, so the wholesale houses say, are constantly writing in asking when they might expect a delivery of small-shaped hats, because young men are asking for them. For fall, the small-shaped hat will be particularly good, according to information which MEN'S WEAR REVIEW is able to get. There is also a big demand being made for Christie hats and jobbers are unable to get near the quantities they want to satisfy the trade.

Tremendous Business in England

Mr. Dineen stated to MEN'S WEAR REVIEW that a tremendous business in hats was being done in England. Not only are the Scandinavian countries purchasing all they can possibly get, but the exchange rate in the United States has resulted in orders for fall being about ten times greater than they were a year ago. When the American buyer realizes that he pays only 60 shillings for 100 shillings' worth of hats, he knows he is getting a good bargain and he is trying every conceivable way to double up on his orders in spite of the fact that he is being rationed. British houses are giving strict attention to orders from Canada and the United States, too, because they know that when continental countries get back to normal, the Scandinavian business will drift back to them; in the meantime, they are expecting to hold a good share of the new business from Canada and the United States.

Offering About 20 Per Cent. of Normal

Mr. Dineen stated to MEN'S WEAR REVIEW that the largest hat manufacturer in the British Empire has just written him and offered him for Fall about 20 per cent. of the normal quantities he usually bought from them in soft and stiff hats. All other British manufacturers are doing the same thing.

Prices For Fall

So far as prices for fall are concerned, Mr. Dineen said they could not get them yet. They were buying their stock at open prices. His belief was, however, that Canadian hats would sell to the trade at about $47.50 per dozen, which is a jump from $37.50 last Fall; English hats would be about $60.00 a dozen, where they were $48.00; and American hats would show about the same increase.

Light Colored Hats to be Good

Light colored hats for Fall and Winter, he believes, will be very good; and, contrary to general custom, they will be worn with the dark bands. There will be a good run of velours at very high prices, and rough-finished hats that look somewhat like the velour will also be good.

Will Stick to Retail Mer. Assoc.

During a short discussion on the suggestion of President Mack at the Convention, that a Dominion-wide organization be formed, the point developed as to whether this organization in its initial stages should break away from the Retail Merchants' Association. Mr. McKerracher, of Ottawa, strongly opposed any such suggestion, claiming that the present strength of the clothing section was due to the assistance that had been given by the Dominion R. M. Association. He believed it good policy for the merchants in every town and city to look after their own lines and see that all their merchants were members of the R.M.A. This was the general feeling of the convention.

Co-Operation Must Be Mutually Successful; Conditions Difficult in Woollen Market

F. G. Douglas, President of Thornton & Douglas, Ltd., Hamilton, Says Best of Feeling Exists Between Manufacturer and Retailer — Gives a Comprehensive Outline of Conditions in Woollen Market — Believes Lower Prices Bound to Come Soon

CO-OPERATION between retailer and manufacturer that is mutually satisfactory and profitable or a disbanding of their respective associations, were the alternatives which F. G. Douglas, president of Thornton & Douglas, Ltd., Hamilton, presented to the delegates attending the provincial convention at the King Edward. Speaking for other manufacturers, of whose opinions he had knowledge. Mr. Douglas said that his experience was that such co-operation and confidence was most satisfactory. An address was to have been given by George C. Coppley, director of Coppley, Noyes and Randall of Hamilton on "Conditions in the Woollen Market, 1920"; but he was unable to be present and this subject was touched upon by Mr. Douglas in the course of his address.

Office Work

Mr. Douglas stated that their experience was that many young men going into business lacked experience in office work and that this was the weakest spot in their organization for some time. It usually resulted in their getting behind in their work and this caused friction. He felt that manufacturers should assist these young men who engage in the business without the necessary office experience. So far as they were concerned, Mr. Douglas said it had been of great advantage to them, and their retail friends, to install a simple system of bookkeeping for them that enabled them to keep their records and accounts.

Estimating Stocks

Mr. Douglas said he believed there were many retailers who took stock only once a year and had little knowledge throughout the rest of the year of the stock they had on hand. This resulted in over-buying and he should have a careful record showing or dissecting sales from purchases. It was impossible to control buying unless he knew monthly the condition of his stock. "These are times," said Mr. Douglas, "when every man should know what his stock consists of and no man is safe without that knowledge. We are on a high market and conditions are such that they can't go on very long because they are interfering with the consumption of goods by the consumer. I believe that most manufacturers to-day are producing fewer garments and yardage than before the war, though they are doing more business."

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Market Conditions of Woollens

"The market in woollens has advanced during the last year at a rate that it never advanced even during the war," said Mr. Douglas, in touching on this subject. This advance, however, was not on all lines. Retailers who handled fine class worsteds knew something of the difficulties in getting them. Mills could not get production because of the greater care necessary in producing them, while this was not the case with the coarser weaves. One of the biggest advances was in sleeve linings. He cited the case of an order that used to be placed for sevenpence a yard. Recently, an order had been placed by them for this same lining at 36 pence and on confirmation of the order it had advanced to 46 pence. The reason for this was that it was made of an Egyptian cotton. It would be found that these rapid advances occurred in a number of lines, such advances being due to certain conditions obtaining in the locality from which the goods were secured.

Comparison With Year Ago

In making a comparison with conditions of the market now with those of a year ago, Mr. Douglas recalled that, at that time, Americans were selling woollens here. This had a tendency to stabilize the whole woollen market. Now, however, continental buyers were bidding in the English markets with price as no object in their buying. Cloths to-day were bringing 100 per cent. more than they were even nine months ago. Dress suitings that were formerly 12 shillings per yard, were now 24 shillings. Moreover, there was no such thing as repeats. Canadian mills were sending their travellers out with instructions as to quantities they could give to this and that wholesaler. "But in justice to the Canadian woollen manufacturers of this country," said Mr. Douglas, "I want to say that the Canadian woollens are the cheapest woollens in the world and the better class of Canadian mills can sell their output to Britain or the United States, and it is unfair for the Press or the Board of Commerce who make these statements they are making without any knowledge of the facts. Production is limited; this is the only misfortune. All the clothing that has been exported by the Canadian mills would not have been accepted by the Canadian trade and all criticisms along this line have been unjustified."

Conditions of Linings

Mr. Douglas, in referring to linings, said that alpaca linings were costing as much to-day as fine worsteds used to cost before the war. Unless there was a change they would have to use cotton canvases. Neither in linen or yarns were the raw supplies available. Russia and Belgium, the former sources of supply, were not forwarding any yarns. He had heard that there were 40,000 tons of flax available in Russia, but conditions were such that it is almost impossible to get this out of the country.

Deliveries From the Mills

The manufacturer, said Mr. Douglas, was in a serious position with regard to deliveries. They were working from hand to mouth. Men who wanted fine worsteds were up against it; it was impossible because of shortage of yarns, for the manufacturer to make any plans for the future.

The labor market was in a serious condition. Not only was there a shortage of labor and production, but labor was inefficient. Where formerly laborers worked 49 hours, now they work 44 hours. Production was less at shorter hours and higher wages than it used to be at longer hours and lower wages. "I see no improvement coming unless workmen see that they are their own enemies. They seem to think that they are getting something out of their employers by demanding such high wages, but they are paying for it themselves as consumers, and until they see this there will be little improvement. According to their wages to-day, they are 25 per cent. under production. We cannot reason with them; we simply have to accept it, and until they realize these conditions are operating against themselves they will continue."

Can Buy Summer Clothing in Canada; One Way to Rectify the Exchange Rate

President Mack Points Out That Summer Garments Can Be Bought in This Country — Are Manufactured by Toronto Firm — Difficulties That Have Been Overcome in Their Manufacture

ARISING out of a discussion on the exchange situation as between Canada and the United States, one of the matters dealt with at the convention was that of buying more Canadian-made goods. President Mack directed attention to the fact that Palm Beach clothing was bought to a considerable extent in the United States and he added that there was a Canadian firm, the only one he knew of, that manufactured Palm Beach suits. This was the Miller Manufacturing Co., of Toronto. Mr. Mack urged that more Canadian-made goods should be bought wherever it was possible to do so as this would be one way by which the clothiers could help adjust the exchange rate.

Says One Difficulty Overcome

Mr. Costello, of the Miller Manufacturing Co., was present in the audience when the matter was under discussion, and he was asked to speak for a few minutes on the subject of Palm Beach suits. Mr. Costello stated that one of the chief difficulties of the olden days, that of making cotton goods into a good suit with good shape, had been overcome. By a gradual process, special workers had been taught to build these suits satisfactorily and now only male workers were engaged in building Palm Beach suits. It took, he said, a whole year to work out how to hang the sleeve properly. So far as the Canadian manufacturer of Palm Beach clothing was concerned, Mr. Costello said that they had tried to produce one or two good styles for young men and a more conservative style for the older men. Had they tried to show as many styles as were shown in the United States, it would have decreased production and increased cost.

Summer Clothing An Innovation

Mr. Costello read a paper prepared by the vice-president of the Miller Manufacturing Co., A. L. Miller, which was, in part, as follows:

"One of the greatest and most important innovations of recent years in men's wear field is the introduction of Summer Clothing. Although this line has not yet received its second teeth, so as to speak, it is already so thoroughly and firmly established that it has been accepted in the same matter of fact way as we have come to regard the other necessities of men's wear, and it is safe to say that within a few years' time we will all wonder how we ever got along without proper summer outing clothing.

"The phenomenal success of this line is nothing to be wondered at, and is only what was to be expected when one realizes that heretofore, men, as a general rule, have always worn the same outer clothing during the Summer, with the exception of the omission of the vest, that they were in the habit of wearing during all the other seasons of the year.

"The more one thinks of this fact, the more strange it seems that this is so as you cannot help but be impressed with the fact that the changes in temperature throughout America, excepting in extreme parts, varies from fifty to one hundred and fifty degrees, and no change is made in their outer clothing.

"In fact while men have generally ridiculed women for their subservience to styles, regardless of the seasons, still we may well admit that the laugh has been on the men after all, as while women will dress in suitable, light clothing for Summer, men have up until recently wilted in their heavy woolen-lined clothing during the warmest season.

"Of course a great deal of this inconsistency has been due to the fact that up till recently, what men's Summer clothing that has been on the market, was both unserviceable and unsightly. This was chiefly because the materials used were unsuitable for the purpose, being ordinary cottons, of mixtures of cotton and silk, which would not lend themselves to proper tailoring and which even in a short time would become very shabby.

"With the introduction, however, of the Palm Beach and similar cloths, five or six years ago, men's Summer clothing at last came into its own, as these cloths are especially woven for this one particular use, and being specially constructed of very hard twisted worsted mohair and cotton yarns, it retained all of the desirable features found in the ordinary cotton fabrics, but unlike these cotton fabrics, it lent itself to proper tailoring, so that the garments could be made in such a way that they would keep their shape.

"While the Palm Beach and other similar cloths were an American invention, still Summer clothing was made here in Canada long before these cloths were ever introduced on the market by Americans."

The New Treasurer

W. H. BLAIR
Of Ottawa was elected treasurer of the Clothiers' Association at the recent convention. He is of Blairs, Ltd., 66 Sparks street.

T. F. Drummie Goes to Montreal

St. John loses one of its energetic business men in the moving of Mr. Thomas F. Drummie to Montreal, where he has taken the position as manager of the Davids' Stores. Mr. Drummie was previously with the Donaldson, Hunt Clothing House of St. John, and while there became one of the foremost organizers and active members of the Retail Merchants' Association of St. John. It is due perhaps to the energetic work of Mr. Drummie that the R. M. A. of St. John was formed and has gone forward with such strides. He was also a member of the Canadian Club and on the executive of the Commercial Club, of which he was one of the promoters.

Mr. Drummie in leaving St. John received many flattering tributes as to his popularity and sterling worth. He was tendered a banquet by the Commercial Club and also a dinner by the R. M. A. of St. John.

Since coming to Montreal he has made a considerable change in the main store of the David Chain. He is a firm believer in bringing the goods to the eye of the passer-by and for this reason has laid plans for putting in a complete front in this store. The plan of this front shows a very attractive and large display space with no fancy filigree openings. Mr. Drummie is also a firm believer in tagging and pricing every article which is shown in their windows. This he says gives the prospective buyer something to work upon when he comes in to buy and it is then up to the salesman to complete the sale.

Although Mr. Drummie has only been in Montreal a short time, he has already made his influence felt throughout the haberdashery trade in Montreal. The MEN'S WEAR REVIEW congratulates Mr. Drummie on his move to Montreal and trusts that success will attain his energetic efforts.

Change Made in Income War Tax Act

Important Amendment Provides for Penalties For Those Not Making Returns as Required by Law—Time for Giving Information Has Been Extended.

AN important amendment to the original act regarding income war tax has been made. It will, in one respect, alter the machinery by which the Act is enforced. Instead of imposing the penalty of a fine collectible in the courts of the land, a departure is made whereby this penalty is collected in the same manner in which taxes are assessed and collected.

The New Clause

The clause reads:

"Every person required to make a return under sub-section one of this section who fails to make a return within the time limited therefor, shall be pubject to a penalty of twenty-five per centum of the amount of the tax payable, and every other person who is required to make a return under the provisions of this section who fails to do so within the time limited therefor, will be subject to a penalty of ten dollars for each day during which the default continues, and all such penalties SHALL BE ASSESSED AND COLLECTED FROM THE PERSON LIABLE TO MAKE THE RETURN IN THE SAME MANNER IN WHICH TAXES ARE ASSESSED AND COLLECTED."

Time Is Extended

This clause, of course, refers to the returns to be made for the year 1919. There is also one other change in the Act with reference to the time when such returns must be filed with the proper officers. This time has now been extended to the thirtieth of April, and all 1919 returns must be forwarded to the proper authorities by that date.

An innovation in taxation like the Income War Tax naturally has required and has received a good deal of leniency in enforcement. Under the provisions of the Act, as originally passed in 1917, no obligation rested on the officers of the Crown, whose duty it became to enforce it, to give any notice whatever to those liable for the tax. It was specifically set out that,

> "Every person liable to taxation under this Act shall, on or before the twenty-eighth day of February of each year, WITHOUT ANY NOTICE OR DEMAND, deliver to the Minister a return.....of his total income during the last preceding calendar year."

Took Precautions

Recognizing that the Act was an innovation in taxation, extra precautions were taken by the Government to see that it would not become necessary, in the working out of the Act, to impose the penalty prescribed, namely, a fine of "one hundred dollars for each day during which the default continues"; and, in the case of false statements, "a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both fine and imprisonment." Notices have been sent out by the officers of the Crown ever since the Act came into force, not once, but two and three times, to persons who, either knowingly or unknowingly, have failed to file the proper information with the Income Tax Commissioner or such other person deputed to receive the information.

Were Not Imposed

While a complete record of fines and convictions under the Act is not available to the public, it will probably be found that the extreme penalty of the law, or anything like the extreme penalty, has never been imposed. Justice has been tempered with mercy, and the exact letter of the law has not been carried out. Ever since the Act came into force, the daily newspapers have contained notices, at the proper time, of the provisions of the Act and the penalty of failing to comply with it. So far, there have been few, if any, cases of conviction due to absolute ignorance of the law, but rather to an unwise determination on the part of the person fined, to refuse to forward the proper information to the officers of the Crown.

Their Work Well Done

When the first National Convention of Canadian Clothiers is convened in one of the great cities of this Dominion—and we hope that day may not be far away—it is to be hoped that the efforts of the retiring officers of the Clothing Section of the Provincial Retail Merchants' Association of Ontario will not be forgotten. Ed. Mack, and his loyal supporters in office, have dreamed dreams of that day when Canadian retail clothiers will be a force to be reckoned with in the councils of this great Western democracy. Indeed, they have looked even to the time when there shall be a great federation of international clothiers on this continent. When that day comes, it will be remembered to their credit and foresight that the officers of 1919 labored for it with infinite toil and pains.

We believe that the other provinces are as desirous of the formation of such a national organization as is Ontario. During the year upon which we have barely entered, the new officers for Ontario will, in all probability, make overtures to other provincial organizations with a view to laying the foundation stones of such a national structure. Only the heartiest co-operation on the part of all the provinces can bring into being such an organization. It seems to us that there can be not the slightest doubt that such co-operation will be forthcoming. It only needs a safe and sane beginning to herald the day when the dreams of men who saw a great future for the retail clothiers of Canada will be fully realized. We fondly hope that that beginning will be made this year and that Canada's first National Convention of Clothiers will be held ere the curtain falls on 1922.

MAY CUT U. S. COTTON EXPORT IN HALF

Exchange Rate Interferes With Britain's Inability to Buy

Statistics issued by the United States Department of Commerce indicate that the export of cotton from that country to Britain, indeed her entire cotton export trade, may be cut in two. The reason assigned is that, owing to exchange rate, Britain is unable to buy heavily in the American market. More than fifty per cent. of the cotton exported by the United States during the five months ending with December went to England.

France stands second to England as a market for American cotton and Japan third. But France is virtually in the same position as England so far as the exchange rate is concerned. Japan's consumption of American cotton is limited because her own export of the finished product is limited to the Chinese market which is small.

MARKET REPORTS

TORONTO, March 8—With the closing of February, the majority of sales disappear and merchants look eagerly for those bursts of Spring sunshine which bring customers in for their Spring suits and overcoats. The weatherman has favored this Spring opening for a few days and retailers state that trading has been brisk for the first few days of the month. Immediately, the weather turned cold again, Winter garments still held their attraction and there was a noticeable dropping away of early sales of Spring styles in both suits and overcoats. Merchants are sanguine of Spring trade, generally; the volume of trade might not be as large as last year on account of the returned soldier trade having fallen away, but on account of higher prices they look for the same returns.

CLOTHING

Surprise and equal delight are expressed by many retailers over their Spring deliveries of clothes. One merchant stated to MEN'S WEAR REVIEW that he had seventy-five per cent. of his Spring stock in which was a most favorable comparison with the conditions of affairs a year ago. Other merchants are being served almost equally as well and they have praised the manufacturers for the efforts they have made to deliver Spring goods. The rationing system as adopted by many of the manufacturers has, apparently, proved acceptable to the retailers because they know that they will get what goods have been promised them.

SHIRTINGS

Merchants who protected themselves months back by placing heavy orders for shirts are beginning to reap the benefit of their foresight. They are all looking for a hard year in the trade so far as shirts are concerned, as much from the increased prices as from difficult deliveries. The man who bought heavily months ago is getting shirts much cheaper than if he had left it till this time and his stocks are fairly well up. MEN'S WEAR REVIEW has been informed that manufacturers are buying very little in shirtings with the markets and exchange rates as they are. Many of them have, apparently, protected themselves for many months to come.

NECKWEAR

It was stated in these columns some months ago that the day of the dollar tie had gone; it now looks as if we would raise the price somewhat. Few lines are being shown to the trade to-day at less than $12.00 a dozen and retailers state that this line is not a very good one and will not sell with the higher-priced lines. The greatest difficulty is still being experienced by manufacturers to get the supplies of silks they want. Trade is very active, however, and wholesalers or manufacturers are having no difficulty in disposing of their goods.

SUSPENDERS

The rapid advances in cotton webbing have resulted in increases in suspenders since the first of the year. More increases are in sight. Manufacturers, in some cases, have had no travelers on the road for months, because they have more orders now than they can handle.

Sorting trade in all lines is very good.

'ORONTO MEN AGAIN APPEAL

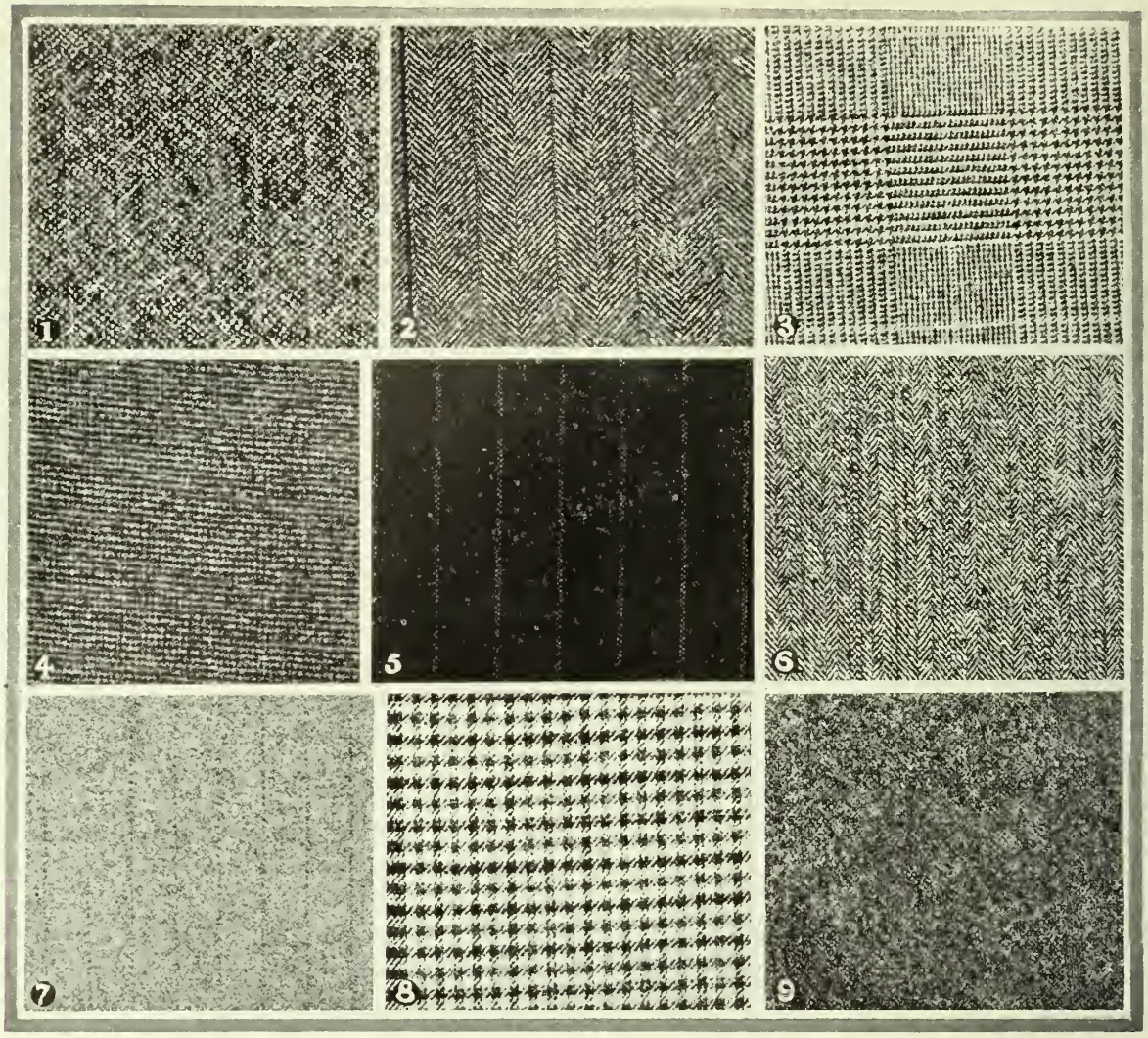
Toronto men, through their secretary, . C. Miller, have again asked the Board Commerce to lift their clothing order om this city. It will be remembered at this order was made applicable to oronto on December 15, 1919, with the derstanding that it should become effective over the whole of the Dominion metime early in January. According to this order, the figure of $25 for a suit on which the profit is limited to 26 per cent. is to be moved to $30. This will necessitate the re-marking of all suits and will occasion a great deal of work.

In the meantime, the Board is considering the representations made to them both at Ottawa in January and at Toronto in February from the clothiers' convention, and there is a probability that a new order altogether will be issued. This, again, would necessitate a new marking of all suits and overcoats.

On this ground, the Toronto clothiers are asking that the discrimination against them be lifted until such time as a Dominion-wide order is issued. They hold that this would not only be simple justice, but would relieve them of the onerous work of re-marking their stock at least twice over.

An alternative, failing favorable consideration by the Board, has been suggested. It is that the present order be allowed to stand until a new order is issued, that is, that the figure be not moved on to $30 on March 15, but remain at $25.

Fall Suitings Shown by Lowndes Co., Ltd., Toronto



1. All wool Scotch homespun with colored silk decoration in stripe and check affects.
2. Scotch herringbone Saxony with colored silk stripe.
3. Fine quality Scotch Saxony in Glen Urquhart check with colored over-check.
4. Scotch Saxony in plain weaves.
5. Double-line silk stripe Botany suitings shown in navies, greens, browns, and compound mixtures.
6. Fancy herringbone Scotch Saxony in all shades.
7. Glencoe Lovat Scotch Saxony suiting in various designs of stripes and checks.
8. All wool Saxony in club check, shown in all sized checks.
9. Novelty Scotch homespun in bright colors and designs for young men's trade.

Is Dangerous; Creates Distrust

Says Use of Comparative Prices and Values is Destroying Confidence

Advertisements which quote comparative prices and comparative values are dangerous by way of indicating to the public that the advertiser makes an unwarranted profit at the supposed "usual price" is the conclusion at which Stanley Wyckoff, Indiana Fair Price Commissioner of the United States Department of Justice, has arrived. In issuing a bulletin to the clothing merchants of that state, he says in part:

"The reader of such an advertisement is likely to believe one of two things," says the bulletin. "Either he believes the statement, and therefore thinks that the merchant makes an unfair profit at the usual price, or he disbelieves the advertisement, which is still worse."

"The chairman of the Fair Price Committee conferred with the president and secretary of the Better Business Bureau on this subject and it is our joint opinion that the use of extreme comparative prices and values is not only destructive of confidence in advertising, but is also creating distrust in the minds of the public to the effect that Indianapolis merchants have been charging unusual and unfair prices in the regular course of their business.

"The average reader of intelligence in reading such advertisements of great reductions at a time when the news and advertising columns are filled with stories of advancing cost and shortage in most lines of merchandise can only conclude that the merchant so advertising has either been making an unconscionable profit or is lying."

During the provincial convention in Toronto many telegrams were received from State conventions in session throughout the United States extending greeting from those bodies.

Warns Against Deceptive Trade Terms

Your Good Name is Your Greatest Asset in Business, So Do Not Trifle With It or Endanger It by Destructive Influences in Fraudulent Claims — How to Avoid Creating Handicaps Which You Cannot Overcome

NEW YORK.—Decrying the use of comparative price advertising and warning against deceptive trade terms, Richard H. Lee, Special Counsel of the Associated Advertising Clubs, in an address before the convention of the National Retail Dry Goods Association, in New York, Friday afternoon, February 20, urged the elimination of practices which undermine confidence in advertising and business and jeopardize the goodwill of a retail store. Mr. Lee said, in part:

Costly Carelessness

"One of the enigmas to me in present-day business life is the careless way in which business houses treat their greatest asset, their own good name. You insure your building; you insure your stock; you bond your employees; you even insure your accounts; you protect yourself as to all of these tangible assets; yet any of them could be replaced in the open market. But what are you doing to protect your own good name—the biggest asset in any business?

Obviously Fraudulent

"In my opinion one of the most destructive influences in retail merchandising is the use of comparative prices and comparative values—'$125 suits, $79.50; worth $50, our price $37.50, etc.' Comparative values are fraudulent on their face. They bespeak a fact which is nothing more nor less than the opinion of the merchant. And comparative prices involve changes in season's styles and other matters which are very apt to create dissatisfaction with the customer. But the real evil which lies in both of these practices is the avenue you open for the use of your illegitimate competitor.

Field is Open

"Assuming that you are perfectly honest, that your comparative prices are fair, and that your comparative values are based on your best judgment, you must realize that your competitor, who thinks less of the future of his business than you do of yours, has thrown open to him a field, apparently legitimatized by you, in which he has no limits. It only takes a pencil to send his former sales price up and his present sales price down, and while I would concede that this is a practice, which will eventually relieve you of his competition, you must admit that it is confidence-destroying in character and that the shopper who loses confidence in his advertising is very apt to lose confidence in all advertising.

Don't Do This

"Another of the crying evils of present-day merchandising is the use of deceptive names. What possible purpose can there be in calling a product 'Union Linen,' 'Silk Lisle' and names of that sort? Such names merely reflect on the price you charge for the real product. When one gets into the field of furs, he almost wonders if retail merchandising has genuine regard for public confidence. Someone has suggested that trade names of certain furs are no longer deceptive, because their meaning is so thoroughly understood by the shopping public. Then why in the name of commonsense is their use continued? More and more, the smart merchant is instructing his advertising men to tell the truth and nothing but the truth about every piece of merchandise. He is calling everything by its real name so that there will appear over his door the words, which no sign painter can efface, 'This is a Safe Place in Which to Shop.'

The Correct Policy

"The far-seeing and successful merchant to-day believes in pyramiding on his advertising investment. He looks forward to the day when his institution will be so well advertised as to begin to advertise itself. Advertising is but a means of contact with the public. It is a method of bringing the public into your place of business. Any merchant can pyramid on his advertising by taking just as great pains in satisfying a customer as he does to get a customer into the store. The satisfied customer is an advertising asset. A dissatisfied customer, a heavy liability. Where pains are taken to satisfy the customer, the strength of your advertising is pyramided.

"The merchant who depends on his copy to get a new crowd into the store each day is playing long on a falling market It should be the aim of every business man who expects to stay in business to so firmly establish his own good name that his business house becomes an institution When he can get the public to saying that his place of business is a safe one in which to shop,, he has established an advertising value which will go on and on and continue to pour dollars into the till long after he ceases to use the printed word

"That kind of a reputation cannot be builded on a foundation of deception. The merchant who advertises a bargain which he cannot produce when the customer calls, has created a handicap which he must overcome if he desires to stay in the good graces of that particular individual. It is far better for any institution to lose a sale than the good will of a possible customer."

Encourage Growth Of Canadian Wool

Canadian Co-operative Wool Growers' Association Hope to Improve Distribution of Domestic Product—Over 4,000,000 Pounds Last Year

More attention is being paid this year by the Canadian Co-operative Wool Growers' Association to the distribution of the domestic staple. In the year 1918, the price of standard grades was fixed by the United States Quartermasters' Corps, and when the price paid in Canada was not satisfactory shipments were immediately made to Boston. Now, however, this condition is changed and an effort is being made to increase the growth of wool and to give more satisfactory attention to its distribution. Last year, this effort met with more than fair success, and Canadian mills have been able to develop a big business as the result of good supplies of Canadian wool. Wool values have been standardized to a much better degree than formerly and this, of itself, is having a marked tendency to encourage the growth of wool.

During the year 1919, the Co-operative Wool Growers' Association handled a total of 4,095,874 pounds. For the storing of western wool, a large warehouse was erected at Weston, costing $73,000; and an addition to this building will be made within the next few months.

The directors of the Co-operative-Company for the current year were elected as follows:

Ontario—Col. Robert McEwen, London; G. L. Telfer, Paris; W. A. Dryden, Brooklyn.

Saskatchewan—J. D. Wilson, Forrest; D. B. Howell, Yorkton.

Manitoba—W. I. Smale, Brandon; George Gordon, Oak Lake.

Quebec—J. R. McDowell, Shawville; J. A. McClary, Lennoxville.

Alberta—Bishop Levi Harker, Magrath; J. W. Renton, Calgary.

Nova Scotia—S. A. Logan, Amherst.

British Columbia—George C. Hay, Kamloops.

Prince Edward Island—William McGregor, Central Lot, No. 16.

New Brunswick—A. E. Tritus, Salisbury.

Sidelights on the Convention

DURING the discussion on the order of the Board of Commerce, E. R. Fisher told of a conversation which he had had with Major Duncan. Mr. Fisher said that the Major had conceded that a 10 per cent. profit on the turnover of the year was legitimate. "I told the Major that in eight years my average profit has been 5.2, and I asked him how I could make 10 per cent. when orders were passed that hampered me in my business." The Major had nothing to say.

In the dying hours of the convention, President Ed. Mack called attention to the fact that the silk-trimmed garment was one of the luxuries that might well be avoided in these days of the high cost of living. These garments, he said, cost from $1.50 to $3.00 more than others and the lining would not wear one-quarter of the time that other good linings would He urged upon the members of the convention the desirability of refusing to buy these expensive garments. P. Bellinger believed that the habit should be discouraged; and S. McClenighan suggested that they should not make an effort to educate the public particularly, but that the suggestion should be passed on to the manufacturers.

Shortly before adjournment, the delegates assembled in provincial convention passed a resolution of thanks to the manufacturers, whose contributions had enabled them to finance the convention. Such conventions, it was pointed out, are not carried on without expense, and the generosity of the manufacturers was greatly appreciated by the delegates. The resolution was moved by P. Bellinger and seconded by E. R. Fisher.

MENU

Grape Fruit Supreme, Strained Gumbo Orientale, Supreme of Striped Bass Waleska, Potato Noissette, Roast Boneless Squab Chicken Sur Canape, Cauliflower Maltaise, Potato Marquise Romaine and French Endive (Mustard Dressing), Fantaisics Glace King Edward, Friandises, Demi Tasse.

Translated into English, that means a lot of fine things to eat. The wine list does not appear on this menu, but E. R. Fisher said something about going to Hull next year, where there were no restrictions, and where "you can swim in it."

Ova tannas Siam, geeva tannas Siam;
Ova tannas.
Sucha biggas Siam, bu teefulas Siam;
Osucha nas Siam, osucha nas.

All the merry banqueters sang this just as if they meant it. Well, they say that confession is good for the soul.

Stopping leakages in business was one of the ills to which President Mack called attention on the last afternoon of the convention. Giving his own experience, he stated that he had auditors examine his books every six months. Before he had called in auditors some years ago, he could not understand where his losses were; but, after having engaged their services for a few times, leakages were discovered and subsequently stopped. He strongly advised that every merchant use the services of auditors in their business.

How does a convention help? Delegates who attend, and many who do not attend these conventions sometimes ask themselves the question. Stewart McClenighan, of the Two Macs, Ottawa, can hardly be said to be a stranger to business, nor can it be said that he has not conducted a successful business. Yet the convention helped him. On the last afternoon, he told the convention that as soon as he returned to Ottawa he would open a new department in his store, a department similar to that which had been outlined by T. A. Sharpe, director and treasurer of the W. E. Preston Co., Midland. He believed that such a department would help him to look after the details of the business better, and keep a better watch of the money spent by the president, who, by the way, is himself.

How to increase the attendance at the convention was a question discussed during the last hours of the convention. With no intention of criticizing those who had undertaken to notify the merchants throughout the province of the convention dates, it was suggested that two weeks before the next convention printed slips be placed in the hands of the manufacturers and wholesalers, with a notice of the convention on them.

WILL CANCEL U.S. ORDERS PENDING EXCHANGE

Some Opposition to Resolution Breaking Off Trade Relations—Clothiers Will Pay Only 6 Per Cent.

While deploring the very unfavorable rate of exchange against Canadian money in the United States, there were delegates at the provincial convention who could not support a resolution calling upon clothiers to stop buying in the United States or cancel orders for goods already placed there. E. R. Fisher, of Ottawa, strongly opposed the resolution on the ground that he would be breaking faith with many of his customers, who, when hot weather overtook them, would want Palm Beach suits. He regretted the exchange rate, but did not believe it good business to cancel orders already placed for goods that could not be purchased in other places.

Mr. Johnston, of Ottawa, took issue with this view and stated that he had cancelled all goods bought in the United States and had told manufacturers there why he was cancelling them.

President Mack believed that if the matter were put strongly to the U. S. manufacturer that he must assume all over 6 per cent. of the exchange rate, he would do it. They were as anxious for Canadian trade as the trade was anxious for certain lines of their goods.

Mr. Fisher again objected, adding that if the exchange rate kept up another year at its present rate they might arrange with manufacturers to make certain lines of goods that could only be bought across the border. He expected to limit his U. S. purchases as much as possible, but could not cancel orders.

The following resolution was passed, however:

> **Moved by Sol. Madger, Sudbury; seconded by Mr. Johnston, Ottawa: Be it resolved that owing to the exorbitant exchange placed on our Canadian money that we, as individual members of this association, discontinue buying American goods until such times as the exchange becomes normal, and any orders that we have placed for Spring to be cancelled, without the different manufacturers will agree to bear all exchange over 6 per cent., and the secretary of this association to write officially to the different manufacturers notifying them of our resolution.**

These slips will be attached to all bills sent out during those two weeks. In this way, it will be constantly before merchants throughout the province

Should be Force to be Reckoned With In Laws That Hamper Merchandising

Hon. Secretary R. F. Fitzpatrick in Report Urges Importance and Necessity of Dominion Association — Believes It Will Come Within a Year — Commends Spirit of Co-operation Shown by Manufacturers — Suggests Legislative Committee

MR. CHAIRMAN and Fellow Clothiers:—As hon. secretary of your association, I take pleasure in handing you a short report of the work that was intrusted to me since assuming office in February of last year; also, an itemized statement of receipts and expenditures to December 31, 1919, as follows. (The treasurer's report was here read, showing a balance of $59.54).

Our first annual convention was somewhat of a venture, but through the co-operation of the leading clothing manufacturers whose names appear on my statement, we were able to finance the convention and show a small credit balance.

Your first provincial executive elected last year held two meetings, the second of which was fully attended with but one exception. At that meeting, among other matters that were discussed was the ways and means of financing this present convention, and it was decided to get out an official program containing full-page advertisements from manufacturing concerns whose commodity appealed to the average retailer.

We anticipated much larger attendance than last year and consequently our expenses will be larger; so we guided ourselves accordingly when determining the number of advertisements we required to meet the added expense. I mention this to show that by the fine spirit of co-operation from our manufacturers these conventions can be held in any sized town or city without incurring a deficit, and I believe the spirit of competition should be aroused in securing the conventions for your city, which, no doubt, would bring out larger delegations.

We have only been organized in this province for one year, and from my observations there is a growing need for a Dominion-wide organization. When that day comes—and I predict it within a year—we will be a force to be reckoned with when it comes to laws being enacted that tend to handicap us in the proper merchandising of our business, but we, as an organization, should, on the other hand, stand ready to co-operate with the Government on all legislation that we deem fair and just and oppose it, if in our wisdom, such legislation is not in the best interests of the country. I, therefore, sincerely recommend, Mr. Chairman, that at this convention a legislation committee of five members be appointed, two to be replaced each year to look after the interests of our association.

I would also suggest, Mr. Chairman, that as the clothing order of the Board of Commerce, as it affects the retailer, is the first important matter under discussion at the afternoon session that a standing committee of three members of our association be appointed forthwith, so that they may take notes of all important points that are brought out at the discussion, and that they be delegated to meet Major Duncan while the convention is in session and lay before him our views on the present order of the Board, as it would affect our merchants and bring back any information that would be important for our members to know. Major Duncan has signified his willingness to meet such a committee and wishes our co-operation in arriving at a satisfactory solution of the clothing order for the rest of the province outside of Toronto.

New Vice-President

R. F. FITZPATRICK

Of Fitzpatrick and O'Connell, Toronto, who was elected 1st Vice-President of the Clothiers' Section of the Provincial Retail Merchants' Association. He was formerly the Honorary Secretary of the Association and on his shoulders devolved a great deal of the detail work in connection with the convention. He strongly favors the formation of a Dominion Association.

Will Punish Own Profiteers

Be it resolved that this Association, realizing that the high cost of all commodities has so materially increased as to endanger to a considerable extent the ordinary course of commercial traffic and to spread unrest and misapprehension on the part of the consumer, pledges itself and its members individually to use every effort to combat the rising costs of merchandising during the present crisis, to sell at the lowest possible margins of profit, thereby materially contributing all in their power toward a reduction in the high cost of living; and that proper measures be taken by the officers and directorate of this association to spread the sense of this resolution throughout Ontario.

And be it further resolved that any member who is guilty of an excess profit or of indulging in fraudulent advertising will promptly be expelled from membership.

Resolution passed at Provincial Convention which was moved by W. C. Miller, Toronto, and seconded by Harry Brimmell, Lindsay.

IS IN ENGLAND BUYING SILKS

Niagara Neckwear Representative After Foreign Goods—Big Business Without Solicitation

The Niagara Neckwear Company, Ltd., like all other neckwear manufacturers, have had their troubles in getting silks to make up into suitable ties for the trade. The exchange rate has driven them, as much as possible, away from the United States market, though they have been obliged to get some of their supplies there, supplies, however, which are rationed. And, once again, like all other neckwear manufacturers, they are not having the slightest difficulty in disposing of the ties they are able to make up from the limited quantities of silk they are able to get. During September and October of last year they did not have a traveller on the road, and their Christmas business was greater than they could handle. They have but few men on the road now.

Mr. Brown Now in England

Mr. Brown is, at present, in England on a buying trip. He will also visit the Continent, particularly Switzerland, where he hopes to get an adequate supply of silks for the year's business. This is Mr. Brown's first trip across the water on such a mission.

Will Use Movie To Extend Exports

New users to which the moving picture can be put develop daily. The latest organization to make use of the "movies" is the Canadian Manufacturers' Association. They are circulating a letter amongst the Canadian manufacturers pointing out to them that the movie is one of the big assets of the manufacturers of Great Britain and the United States in the development of their export trade. The Executive of the C. M. A. have decided to make use of moving pictures in this country for a similar purpose, that of increasing the export trade of Canada. Trade Commissioners in different parts of the world representing Canada have insisted that there are great opportunities for the Canadian export trade. The C. M. A. have taken this new step to develop their export trade.

The outside fabric of the above coat for men's and boys' outdoor wear is closely woven with a smooth surface that will not rough up. It is double-seamed throughout and is both shower and wind proof. The coat is lined with a soft woollen material, adding thereby to its warmth and comfort for all kinds of weather. It is made by the Monarch Knitting Co., Ltd., of Dunnville, Ont.

Government in Clothing Industry; Aim at Dependability and Stability

Dr. H. S. Sharman, Impartial Chairman of the Board of Arbitration, Outlines New Organization Created to Adjust Disputes Between Manufacturers and Garment Workers—Hopes to Stabiliez Industry Over Whole Continent.

DEPENDABILITY upon supply and stability as between the manufacturer and the retailer were cardinal points brought out in an address before the delegates to the Provincial convention by Dr. H. S. Sharman, who is the impartial chairman of the Board of Arbitration. The subject of the Professor's address was "Government in the Clothing Industry," and these two important points were mentioned as being of equal interest to the retailer as the question of costs.

Movement Highly Significant

"Nothing that is happening in the relation between capital and labor on the North American continent," said the professor in his opening remarks, "is of higher significance than what is happening in the clothing industry. Certain experiments between the manufacturers and laborers have been worked out and are now in operation unlike that which is done in any other trade." The speaker went on to point out that the clothing workers of America were not affiliated with the American Federation of Labor but were a separate organization known as the Amalgamated Garment Workers of America. The dealings between manufacturer and worker in Toronto were, from the labor side, conducted through this big organization.

How it Works Out

Dr. Sharman went on to explain that clothing manufacturers had gotten together to deal with labor as a unit, while the interests of labor were handled by a single individual, or perhaps two or three. The office of labor manager—the representative of the clothing manufacturers—was a new one; such an office had already been created in Toronto by the Associated Clothing Manufacturers. On the other hand there was the usual situation with regard to labor; its supreme official was the labor agent or manager for the trade. Most minor adjustments—not wage disputes—were carried out between the labor manager on the one hand and the general manager speaking for the whole body of laborers on the other. When it became impossible to arrive at a mutually satisfactory agreement, the Board of Arbitration was called in and the rulings of this board were final and must be accepted by both parties.

The Impartial Chairman

An interesting element in this organization was the utilization of the college professor as impartial chairman. It was felt that it would be better to select a man for such a position who took a genuine account of the human element rather than select the legal technical mind which might lean too strongly toward the absolute letter rather than the spirit of the agreement. "They have gone to the university," said Dr. Sharman, "to find some man who, by his training, disposition, character, breadth of outlook, experience, his known sanity and general balance of mind could handle the matter. That is quite a striking innovation, and, so far, has been worked out very largely to the satisfaction of both parties." Dr. Sharman said that so far as Toronto was concerned he did not intend these remarks to apply, as the experiment was just a new one here and the board had not yet been called into operation.

Hope to Build Common Law

Dr. Sharman said it was hoped to build a common law for the guidance of labor legislation as between manufacturer and laborer. In the settlement of disputes or difficulties a principle was often involved which, once settled, may reasonably be expected to hold. An effort was being made at the present time by the Federation of Clothing Manufacturers of America to adjust conditions in the different markets so that the manufacturers in one section of the country may not be adversely affected by conditions in another section. In this way it is hoped to stabilize the industry from one end of the country to the other.

Speaking of the Toronto organization, Dr. Sharman said that the clothing manufacturers on the one hand were men of wide outlook and vision, while the workers on the other hand were represented by men who possessed original ideas, of balance of mind and judgment, who were not thinking of the gain of today unmindful of to-morrow.

A hearty vote of thanks was moved at the convention by Mr. McKerracher of Ottawa and seconded by Mr. Wagoner of Kingston to the retiring officers of 1919. E. R. Fisher, of Ottawa, took occasion to remark that there were no other two men who would have done as much for the clothing section as Mr. Mack, the president, and Mr. Fitzpatrick, the hon. secretary.

Clothing manufacturers are complaining that their deliveries of piece goods from the British Isles are slow and in such uncertain quantities that they are unable to plan their work ahead for any length of time. This uncertainty is bound to increase overhead expenses.

Urges All Branches of Retail Trade to Organize to Protect Interests

Provincial Secretary W. C. Miller Points Out Danger Threatening Merchandising — Organization Should Be Stronger — Bankruptcy Act — Increase in Membership

MR. PRESIDENT and Gentlemen:—I have pleasure in submitting to you my secretarial report for the present year, and in so doing I am sure it must be gratifying to the executive officers and members generally to note the large increase in members during the past year. Our convention held one year ago has resulted in impressing upon the clothing merchants generally the need of organization, and as most of you are, no doubt, aware the resolutions which carried at last year's convention, in which we petitioned the Government to appoint an Inland Trade Commission, resulted in the appointment of the Board of Commerce, and, while the resolution called for the personnel of the same to be constituted of a manufacturer, a wholesaler and a retailer, the Government in establishing this commission appointed a high court judge, a lawyer and a railway mechanic, and, under the Board of Commerce Act, the functions of the Board were very much broader than we at first anticipated. The Board of Commerce has enacted certain Orders-in-Council dealing with the profits and retail prices of clothing which have resulted in a number of conferences with the commissioners, and, also, of taking the matter and other jurisdiction in this regard to the Dominion Government. At a Dominion convention held in Ottawa some three weeks ago, at which the matter was fully discussed representations were made to the Government with various suggestions, and no doubt the special committee will report at this convention. At the present time, the order is only applicable to the city of Toronto, but unless sufficient reason is shown why its application should not be directed to other outside centres, the order will affect every clothing dealer in Canada and the importance of the same will, no doubt, receive full consideration and discussion at the present session.

Your executive and officers have met during the year to discuss various matters pertaining to the retail clothing trade and the larger centres have met periodically to discuss the different phases of legislation which affected their interest. A great deal of time has been spent by your executive officers in matters of detail, and through their efforts important legislation which would have been detrimental to your interests has been prevented. There never was a time in the history of retail merchandising when it was so essential that all branches of retail trade be organized strongly to protect their interests more so than at the present time.

W. C. Miller, Provincial Secretary of the Clothing Section of the Retail Merchants' Association of Ontario, upon whose shoulders devolved the work of drafting the legislative program of the convention.

The Bankruptcy Act was passed at the last session of the Dominion Parliament and a synopsis of the same will be given at one of the addresses at this convention.

Other forms of legislation will be submitted in the form of resolutions and I sincerely trust that the deliberations of this convention will be pleasant and profitable to all who attend.

To Be Salesman, Be Genial, Jovial and Reliable

SALES MANAGER OF FASHION-CRAFT MFRS. OF MONTREAL ENTERTAINS TRAVELERS

The travelers of Fashion-Craft Mfrs. of Montreal were the guests of Rod. Weir, sales manager of that firm, at a luncheon on Thursday, Feb. 26th. Various matters of interest were discussed and a pleasant, sociable time spent.

Mr. Weir, who is a great believer in good fellowship existing between those associated in business, expressed his wish that the friendly spirit which has always been in evidence amongst the Fashion-Craft staff might be maintained, as it did more towards strengthening an organization than the outsider would imagine possible; unity and concord will solve the most knotty problems, but where discord reigns, dissolution soon follows.

"Be genial, jovial and reliable with your customers," was Mr. Weir's advice to the salesmen, "and it will not be long before the customers will appreciate you and look forward to your visits. This goes a long way toward maintaining permanent pleasant business relations. It does not require abnormal ability to be a first-time salesman or a one-season tripper, but the salesman who is a success in the true sense of the word, is he who leaves a town with a certain knowledge that the merchant will be glad to see him next time, and always be ready to give him and his line proper consideration. Most merchants appreciate buying from men who have proved themselves sterling, and it is not long before they are ready to be guided by their judgment

The following representatives of Fashion-Craft Mfrs. Co. were present: Mr. Earl Atkinson, Ontario; Mr. Reg. Bennell, Maritime; Mr. J. B. Dery, Quebec; Mr. Rod. Weir, North-West; Mr. Will. J. Henschel, manager Special Order Department; Messrs. Lee Sullivan, Joe E. Daoust, Will Cryderman, special order representatives.

Lloyd George Dons New Head-Gear

Winston Churchill has long held the palm in England for novelty in head-gear. His extreme creations are the joke of the "boards" in many an English Theatre. But the British Premier, David Lloyd George seems to have challenged his right to the isolated title of the most eccentric head-gear artist in the British Isles. It seems to have been a magnificent challenge and when the Prime Minister emerged from his residence on 10 Downin Street, crowds flocked around him to closely inspect his new creation

It is not a Derby, not a topper, nor the lid of a French priest, but it is described as being a combination of all three. Its material is the shining silk of which toppers are made, its shape is the oval of a Derby but of topper height, while its brim is the wide, upward curving brim beloved of the French priests. It is a rare specimen, is Lloyd George's new hat—mystically unique.

Judge Robson Resigns From Commerce Board

Out of Sympathy with Enforcement of Combines and Fair Prices Act—Objects to Onslaught on Retailer

Judge Robson has resigned from the chairmanship of the Board of Commerce. His resignation has been accepted by the Government and Judge Robson has returned to Winnipeg where he will probably re-enter upon the practice of law.

Reason for Resignation

There are many reasons given for Judge Robson's resignation but it seems quite evident that he was out of sympathy with the work that was entrusted to him and with the Combines and Fair Prices Act. According to correspondence on file between him and Sir George Foster, the Acting-Premier, he stated that "economic policy of the country should be toward high prices and against low prices." He pointed out that numerous governmental agencies were trying to get as high prices as possible for Canadian products in foreign countries and that, in view of this, any machinery to reduce prices of this produce was simply abortive. It is stated that he also objected that the Act was fairly effective in reaching retailers but did not touch the manufacturers. He condemns the Act for removing the last chance of the consumer to do anything for himself in reducing the cost of living. Before the Act was passed there was nothing to prevent a group of consumers from co-operating in the purchase of necessaries but " a declaration of Parliamentary policy crept into the Act which was designed to head off co-operative movements likely to make progress."

Makes Suggestions

Judge Robson made certain suggestions in handing in his resignation. He suggests that a federal machine to inquire into the costs and profits of commodities and to act in an advisory capacity to provincial governments would be more useful than the Board of Commerce as at present constituted. He believes that provincial governments, thereby, could the more effectively deal with profiteers.

Only Necessaries Affected

Judge Robson makes a strong objection to the fact that Act as enforced by the board has touched only the necessaries of life while profiteers in other lines have been permitted to do as they please. The effect appeared to be to deter business men from dealing in such necessaries of life on which dealers had the right to get the highest possible price in the export market.

Board Still Continues

The resignation of the chairman does not interfere with the activities of the board. According to its constitution, "No vacancy in the Board shall impair the right of the remaining commissioners to act." Reports from Ottawa state that the Board will come under hot fire in the House of Commons during the present session. It has also been reported that other resignations from the Board may be looked for.

EMPLOYEES ARE INSURED
Society Brand Clothes, Ltd., Reward Services

Society Brand Clothes, Ltd., in order to provide for the comfort of their employees, have adopted the system of providing free insurance for them. This insurance is graded according to period of service. Employees of three months and less than six months' continuous service are given a $500 policy, and these policies range from this amount to $1,500 for those of nine years' service and more. The company, in a circular to the employees, point out that all premiums are paid by the company and their desire is to recognize faithful services.

Double Funeral; Brother Tailors

John and James Kennedy, of Hamilton, Partners in Business, Pass out Together

John and James Kennedy, tailors, of Hamilton, and brothers in business, died within forty-eight hours of each other and were buried together on February 25th. John was the first to succumb. The brother James frequently slept at the store and city officials in trying to enter the store to inform him of the death of his brother were unable to obtain an entrance. Upon forcing the door they found that James had also died. John Kennedy was, for some years, cutter for the firm of Thompson & Smith, of Ingersoll.

Canadian Worsted Imports Increase Over 4,500,000 Yards in 1919

Record Orders Being Placed by United States Buyers — Controversy Over Spinners' Profits — British and American Machinery Trying to Satisfy World's Demands

REPORTS from the centre of the woollen industry in England—Bradford—are to the effect that record orders are being placed by both North and South America. Manufacturers in this area continue to run at full pressure, particularly with regard to the finer cloths. Many orders for goods containing quantities of Botany yarns have been refused by the captains of industry in this centre, because they are unable to cope with them.

Big U. S. Orders Placed

Whether or not the exchange rate is having an effect in placing orders in the Bradford section may be a moot question; but the fact remains that the present year promises to establish a record of trade with the United States, especially in fine cloths. Buyers from the United States have really camped on the ground and have bought every available yard of fine goods they could get.

Canadian Imports

So far as Canada is concerned, the Board of Trade returns for the year 1919 show that Canada imported an increasing quantity of worsted yards, and a decreased quantity of woollen yards in comparison with 1918. In 1918 the imports of woollen yards was 4,877,000, and in 1919, 3,168,300. The respective imports of worsted yards for the two years were 3,930,900 and 4,547,400. During the last quarter of the year the import trade in worsteds took a phenomenal jump, and, in that time, nearly half of the entire year's shipment arrived. About 2,000,000 yards of worsteds came in in the last quarter

Spinners' Profits

During the last few months there has been a heated controversy in England over the profits made by spinners. A trade union official charged that they were making from 400 to 3,200 per cent. more profit than was allowed them during the war on war contracts with the Government. He figured it out in this way: During the war spinners were allowed on certain qualities of yarn a profit of 1d. per pound over and above the cost of manufacturing. It happens that on this same quality of yarn, spinners are now making a profit of 33d. and he figures out that this is 3,200 per cent. on 1d.

But, as has been pointed out in MEN'S WEAR REVIEW a number of times, the real, or one of the main reasons for high prices is the vast difference between supply and demand, together with the increased cost of production. Hours are shorter, and it is no secret that labor is less efficient than before the war. Whereas machinery in the Bradford section used to run twenty-four hours of the day, it is now running eight, and the output is decreased to that extent. Continental machinery, for the most part, is silent. Germany is unable to buy raw materials, and, until she is, her machinery will continue to be silent. France is only beginning to recover and to reconstruct the waste and devastation of the last five years. The net result is that American and British machinery is making a frantic effort to cope with the world's demands for woollens, demands which are mainly for finer grades.

Employees Become Stockholders; Robert Reis & Co. Adopt New Plan

Employees To Be Represented by Executive Council — Preferred and Common Stock Can Be Purchased — Not More Than 14 Shares of Preferred and One Share of Common for Two of Preferred

ROBERT REIS AND COMPANY of New York announce a plan for their employees to become stock holders. Both preferred and common stock of the company is offered on remarkably easy terms to any employee in good standing who has been with the company or subsidiary companies since January 1, 1920.

"Our purpose in allowing our employees to become stock holders," said Arthur M. Reis, president of the company, in discussing the plan, "is to allow all workers in every branch of the producing and distributing ends of the business to have a voice in the management. We expect the operation of our business to reach a high level of efficiency through this plan.

"Our employees will be represented in the affairs of the company through an executive council to be composed of heads of departments and representatives of all other groups of employees of the company and subsidiary companies. Although this council will be under the direction of the Board of Directors, none of the officers or directors of the company will be members of it. I will appoint the members of this council this year, but in the future they will be partly elected by the employees themselves and partly appointed."

Employees can subscribe for the 7 per cent. cumulative preferred stock, whose par value is $100, at $95, and for common stock at $20. Terms of payment will be $1 per share per month for the first preferred and 25c per share per month for the common. These payments will be deducted in monthly installments from the purchaser's wages until the stock is paid for.

No employee can subscribe for more than 14 shares of preferred stock. One share of common stock may be bought for each two shares of preferred stock. In addition to the regular dividends, employees will receive a bonus on the preferred stock, which, in five years, will equal the value of the common stock, so that upon the regular payment of dividends the common stock will be paid for in approximately five years.

Participation in this stock subscription will be entirely voluntary and failure to subscribe will not affect the prospects of any employee. Suitable provisions are made for the disposition of stock subscribed for if any employee wishes to withdraw from the purchase agreement or leaves the company's employ.

The administration of this stock subscription plan will be in the hands of three trustees, two of them appointed by the Board of Directors and one elected by the executive council of employees.

Montreal Firm is Reorganized

Wearbest Mfg. Co. Now Known as Styles Clothes Co.

The Wearbest Clothing Mfg. Co., Ltd., of Montreal, has been re-incorporated and is now known as the Styles Clothes, Ltd., of Montreal. This manufacturing company used the name "Styles Clothes" as a name of their particular brand of clothes, and during the reorganization they decided that this would become the name of the new company. There is no change in the officers and they are continuing to manufacture the high grade lines as hitherto.

Charles Shaine, of the company, has left for an extension buying trip and will be away about two months. He has gone across to Europe to look over the situation there and to get first-hand knowledge regarding deliveries and the trend of the styles. He also wants to get a better idea of the production end of the clothing business.

WILL SUPPLY C.P.R. OFFICIALS WITH UNIFORMS

John W. Peck & Co., of Montreal, have been successful in securing the contract of the Canadian Pacific Railway for all uniforms for conductors, trainmen, etc., and for officials of their steamship services throughout the entire system. There is keen competition for this contract which has not changed hands in 25 years.

JACKSON FACTORY HOLD OPENING AT HENSALL

The Jackson Mfg. Co., of Exeter, manufacturers of boys' clothing, held a demonstration recently in Hensall and were "At home" to the public. Two loads of ladies from the Exeter branch went to Hensall and, all of them being experts, their skilful and expert handling of the various methods of manufacture were greatly appreciated by a crowd that filled the place to overflowing. Lunch was served later in the evening.

Tip Top Tailors are about to open a new branch at 73 St. Joseph Street, Quebec City. This makes the twentieth store in operation by the Tip Top Tailors.

CANADA AGAIN TO BE LEADER OF FUR TRADE

Tremendous Increase in Exports to U. S. Steps Must Be Taken to Protect Lives of Fur-Bearing Animals — Urges Issuing of Licenses

According to C. C. Jones, chairman of the Fur Industry and Wild Life Conference, Canada is soon to become one of the leading fur markets of the world. As an indication of the growing importance of the Dominion from this standpoint, it might be pointed out that the exports of furs to the United States in 1915 amounted to $1,800,000; in 1919 this had increased to $13,800,000. It is not beyond the bounds of possibility, therefore, that Montreal may once again be the centre of the fur-trading industry, which had its beginning in the early and romantic history of this country when the fur-trader travelled the wilds of the northern half of this continent in search for those valuable skins for which, in those days, he received so fabulous a price.

This conference was recently held at Montreal under the auspices of the Commission of Conservation. James White, chairman of the commission, in the course of an address to the conference, pointed out the debt which this country owed to the fur-trader, emphasizing the fact that, had it not been for him settlement of those great areas beyond Lake Superior would probably have been delayed many years, if, indeed, it would ever have taken place.

Must Protect the Animals

Contingent upon Canada's ascendancy in this regard, however, is the conservation and protection of the animals from which these valuable furs are obtained. This was ably pointed out by Dr. Bryce, who said that if steps to protect the animals were not taken all fur-bearing animals would soon become extinct. At present, he said, there was an abnormal destruction of these animals, not only by the trappers themselves but by hundreds of men who had never done any hunting before. Touching on the increasing value of skins, Dr. Bryce pointed out that the mink which once sold for 40 cents is now valued at between $13 and $28; and the muskrat, which was once bought for 12 cents now brought $5.50. The urge was made that trapping licenses be issued.

Some Price Increases

J. A. Belleisle, inspector-general of fisheries and game for the Province of Quebec, stated that immense increases in the production of pelts had taken place in the two years during which figures were available. In the first seven months of 1917-18 royalties and licenses totalled $51,317, against $74,510 for the same period of 1918-19. White fox skins were 1,287 in the former, against 12,228 in the latter, an increase of 850 per cent

Clothiers Lack "Get Together" Idea; Urges Canvass For Big Organization

M. Levee of St. Catharines Says Too Many Clothiers Are Afraid to Exchange Ideas Because They Fear Someone Is Trying to Rob Them of Customers — Cites What Men Are Doing in United States, Where They Almost Dictate to Government and Manufacturer

A STRONG endorsation of the "Get Together" idea, which MEN'S WEAR REVIEW advocated in the last issue, has come from M. Levee, manager of the Lyons Tailoring Co. of St. Catharines. According to Mr. Levee, Canadian clothiers conspicuously lack that spirit of "Get Together" which is so characteristic of the clothiers of the United States, and which is resulting in their taking such a strong and united stand in the present agitation over there for a lower cost of clothing. Not only does this lack of harmony and co-operation, according to Mr. Levee, result in impotence in a national and provincial way, but also locally, where, because there is no organization, a clothier who is violating the decent principles of the trade cannot be proceeded against in an effective way. Mr. Levee strongly urges that a national campaign in this country should be started and that members should be canvassed for membership in the association.

Lack "Get Together" Spirit

"I am a Canadian and always stick up for Canada," said Mr. Levee to MEN'S WEAR REVIEW in discussing a matter that is of particular importance at this time, "but there is a lack of that spirit of 'Get Together' in this country that is so noticeable in the United States." Mr. Levee went on to point out what the different state and national associations were doing in the United States toward fighting against a campaign which unfairly pointed to nearly every clothing man as a profiteer. "They are now so strong in the United States that they can almost dictate to the Government and to the manufacturer," he said. Had there been such an organization in this country, declared Mr. Levee, the clothiers would not be in the position of defending themselves against attacks that were unjustified by facts that had been brought out. "It takes a college professor to sell goods these days," he said. "You have to spend half your time in convincing the public that you are not a profiteer."

Mr. Levee was rather emphatic in his views regarding the lack of cordiality and organization amongst the clothiers. "There are men who are afraid to exchange views because they are afraid you are trying to find out about their business and to rob them of their customers," he said. Referring again to what had been accomplished in the United States in this line, Mr. Levee said he had seen men who, at one time, were not even speaking to each other, get together and have a good time for several days and forget that they had a business.

Value of An Association

That such an association, either nationally, provincially or locally, has a decided advantage for the men of the trade, is the firm belief of Mr. Levee. Association, he said, breeds better principles in the trade, and there is not the tendency to engage in sharp practices, because, once a man is a member of an association, he knows that he cannot do things that are sharp, for fear the other members of the association will take some kind of action against him. He instanced the case of a merchant who had taken advantage of daylight saving to keep open his store an hour longer than the by-law or agreement called for. His comment was that, by a united action, they were able to keep this man in line.

Should Canvass for Membership

Mr. Levee said that an active canvass should be made for membership in the provincial association and that this should gradually be made throughout the whole of the Dominion. Only by this method, he thought, would there be brought into being a live organization that would be assertive in all matters of local, provincial or national interest and importance to the clothiers. The organization, he believed, should be made to stand for something; each member of it should have a card of membership in his window, so that customers would know that his membership meant something in honest merchandising.

OPERA CLOAK MODEL IS FANCY SKATER

Last month MEN'S WEAR REVIEW ran an illustration on page 41 showing an evening cape lined with royal blue silk. It now turns out, according to the Saskatoon "Phoenix" of February 10th, that the wearer is "Bobby" McLean, a champion ice-skater, who is one of the few speed skaters and fancy ice-skaters at the same time. At the age of 15 he won the international ice-skating championship and at 19 was the possessor of 119 championship titles. He has won no less than 15 international skating championships and is the holder of nine world's amateur and professional records.

BIG INCREASE IN EXPORT OF COTTON, WOOL

The enormous increase in the exports of cotton yarns and piece goods from the United Kingdom is shown in the January returns for the Board of Trade. Recent travellers who have returned from England, and with whom MEN'S WEAR REVIEW has talked, have all said that there had been a phenomenal buying of cotton goods from the English houses. Doubtless the exchange rate has had considerable to do with this, for it will be noted that the increase of shipments of cotton goods to the United States is very marked.

Over 7,000,000 Pounds Increase

The Board of Trade returns show the exports of cotton yarns for the month of January to have been 16,458,000, as compared with 9,913,000 for the same month of the previous year. While there were no exports of cotton yarns to the Netherlands a year ago, in January of this year the Netherlands received 6,269,000 pounds. In January of 1919 there were exported to the United States 161,000 pounds, while in the same month of 1920 there were 1,119,000.

100% Increase in Piece Goods

The increase in the export of piece goods was quite as large as in the case of the cotton yarns. In January there were 414,757,000 square yards, as compared with 219,701,000 in the corresponding month of the previous year. The value of these piece goods increased from £11,387,000 in 1919 to £23,699,000 in January of 1920.

Increase in Woollen Goods

Exports of woollens during January totalled 18,518,000 square yards, compared with 7,182,000 yards for the same month of last year. Exports of worsteds were 5,874,000 square yards for January, compared with 2,459,000 yards for January, 1919.

HAS FINE NEW ELECTRIC SIGN

A new electric sign which is described as one of the very best of its kind in the Dominion, has recently been erected for R. Score & Son, Ltd., tailors, at 77 to the "Balaclava" overcoats. The sign has been built to give special prominence to the "Balaclava" overcoats. The sign is 10 x 10 feet, made on a steel frame and faced with iron; the crown at the top is a masterpiece and is made from multicolored leaded art glass and, when illuminated, shows richness and beauty akin to real gems. The lettering is set in a sunken groove and is of white enamal with outline of gold leaf; the background is finished in a green swartz and other parts are finished in heavy, brilliant coach enamel. The simplicity of the sign but adds to its splendor and distinction and makes it one that is a real attraction both from the selling and the artistic point of view.

GOOD ADVERTISING ADDS VALUE

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talk behind your counters? Reflect as in a mirror through your newspaper advertising, the character of your store and what you have to offer men.

Wheeler Sammons, of the Shaw Publications, in his book, "Making More Out of Advertising," has given us some excellent examples of result-getting copy and illustrations that attract and pay, but before citing some of them for the purpose of starting a helpful discussion here this afternoon, let's get this vital point settled finally for every man here.

Honesty the Best Policy

"Be honest in your advertising," said an advertising manager of one of the most successful retail stores in the world. People are not fools. Thousands of stores print stuff in the papers that they would not dare put into words in the presence of their customers. Do you think people can be fooled by words in print that would make them laugh at you if spoken to their face? No, sir: They laugh at you or cuss you when they read the paper. Might just as well take a whole page, print in the middle of it, using largest type in the office: "We are liars, come in and get cheated. Boudin Bunkin Clothing Co." Perhaps the very honesty of the statement would pack your store. Playing people for suckers is very poor business and dishonest advertising is the most expensive policy that foolish storekeeping permits.

Advertising that is absolutely honest six days a week the year around has a marvelous power. It always has the public's respect. Then when you have an extraordinary story to tell the people believe it and you reap the rich reward of merited confidence.

Dishonest stores come and go — usually into bankruptcy, but the honest stores thrive and grow great in spite of all aggravating, tricky competitors.

Do the clerks in your store believe the advertisements you write? Are they enthusiastic in selling customers on the points brought out or intimated in your advertisements in the newspapers? Do you encourage your salespeople to make suggestions about copy for your advertisements?

Well, why don't you?

Are you still pottering away at the business of writing copy when there is nothing else to do? Often at the end of the day, when you are tired and would dodge a customer, yet you attempt to write copy — to sell a big group of customers when you feel like dodging one lone and unarmed customer.

Consider the Printer

And the chances are your copy should have been in the hands of the printer the day before. Give your printer time and he will give you a better advertisement.

Think of the reader, and as far as you can make your advertisement easy to read. Insist always upon these four things:

1. New and perfect type.
2. One face of type for use in all your display lines, with which no other face is to be mixed.
3. One face of type for use in all your body matter with which no other face is to be mixed.
4. One face of type for use when you want special emphasis.

Be constantly on the lookout for new ideas.

Watch the store methods and plans and advertising ideas used by successful retail houses in lines other than yours.

The most profitable suggestions for increased sales, efficiency on your part and your staff, will often come from a business quite different from yours. The fundamentals apply in any business of any proportion.

Another copy idea that might be worth utilizing by the merchant who has the information at hand, would be to frankly discuss the reasons for present clothing prices. The wages paid to tailors, cutters, etc.; the increased cost of good fabrics, etc.— if described in detail would help to justify present prices and make consumers more satisfied that they are getting their money's worth.

"I get many suggestions on how to hold to the truth," says a small-town merchant, whose advertising is rapidly discouraging his competitors, "from advertisements of a few big national advertisers. Some, of course, set bad examples — they have their eyes shut and are trying to burst the heads out of their bass drums. Others have truthfulness and restraint in every line."

"99 44/100% pure" instead of "absolutely pure," or "incomparably pure"— that ought to be inspiration for any retailer. "Good clothes," says another concern, instead of "The best clothes made"; and an automobile company lists the good points to its car without even trying to suggest at what points it "excels all others." Another concern goes on making a car, calls it a "Good car," and encourages the annual crop of jokes. Perhaps that explains why it sells so many cars.

A New Idea

"These ties are not as good as they look — 25 cents." This copy appeared on a window card one morning in Wanamaker's New York store. Before noon the whole lot ties, about 75 dozen, was gone. Men bought them literally by the dozen. Here is the story back of that window card. The ties were bought to sell at 75 cents, but the buyer discovered, after the ties were delivered, that the workmanship was poor and decided to clean them out as quickly as possible — at a loss, if necessary. When the advertising man asked him what was wrong with the goods, the buyer replied: "They are not as good as they look." "That is all I want to know," said the advertising man, and used the buyer's phrase for his copy.

The psychology of why men were so eager for those ties is absurdly simple. The card called attention, indirectly, to the fact that the ties looked to be worth more than 25 cents, and the frank admission that they were inferior goods explained the low price. Every man who bought did so with his eyes open.

If the card had said "Were 75 cents — now 25 cents," many men might have been skeptical. As it was, the store avoided any comebacks, got rid of the merchandise, and no doubt made many friends through the simple telling of the truth on a window card. There is a moral in the story for writers of retail advertising copy.

This incident points out forcefully that the more simply and naturally facts are told the more effective the statement of them will probably be. An analysis of the advertising published by more than two thousand stores shows that those advertisements have had the greatest power which told the truth about merchandise in the simplest and most natural way.

Use Illustrations

Small space every day, cartoon illustrations, and bright attractive copy are characteristics of Rogers-Peet Company's advertising. This firm has recognized the value of advertising personality, and has stuck to the same characteristic style year after year in its newspaper advertising. Always one column wide, Rogers-Peet advertisements rarely take up more than 10 or 12 inches, and probably average seven or eight.

These features have familiarized the New York public with Rogers-Peet advertising. Yet the real pulling power of the copy lies not in these outward expressions, but in the "newsy" message in every Rogers-Peet advertisement, told in a way that makes the reader believe what is said.

Copy like Stevens' and Rogers-Peet advertising is generally called clever copy, but its real merit is not in its cleverness. Its power to attract trade lies in its ability to convince readers of its truthfulness. As Carlyle says, "The merit of originality is not novelty but sincerity." "To say a thing," says Goethe, "that everybody else has said, as quietly as if nobody had ever said it — that is orginality."

Some advertisers seem to feel that "smartness" in copy will sell goods, but most of them agree that "smartness" is a dangerous policy. The writer of "smart" copy is at a disadvantage, for he has to keep his "smartness" up to a pitch where people will not tire of it.

When an advertiser does the unusual, and successfully combines cleverness with helpful information about his goods and service, there is little doubt that his copy usually gets attention, interest and conviction. Advertising copy depends for success upon the ability of the writer to express an interest in the tastes and needs of the reader, and the easiest way to express this interest in words is to feel it.

Advertising language is, or should be, the simplest, the homeliest, the most natural language there is, or, as one advertiser puts it, "childlike language."

Illustrations That Attract — Seeing Is Believing

We all enjoy the pictures and we seldom if ever outgrow our enjoyment of them. Our tastes and ideas may change, but the interest remains. It is there because pictures help us to visualize. To use pictures is to follow the line of least resistance and help make whatever you write more interesting and easier to understand by helping the text.

In advertising pictures are used to show the goods, to show how the goods are used, or to create an atmosphere for the goods. In addition, there are illustrations that are purely decorative.

Showing the goods is the more common purpose of pictures, especially in retail advertising, and also showing how the goods are used. The two objects can usually be combined, and, when combined, strengthen the appeal considerably. The question of the real selling points of merchandise is closely associated with the illustration. If possible, illustrate the idea of the goods. Picture the real selling points, the things you want the customer to think about the goods.

Pictures of any kind ought to have a direct relation to the subject of the advertisement. You can probably think of plenty of illustrations that will attract attention, but a picture must do more than that.

Look upon every advertisement as upon a selling unit — a salesman. The picture costs money, and the space it occupies costs money. If the advertisement is to be productive, the picture must do its share of the work. Attention is the first goal, of course, but conviction is the final result you are after. It is usually considered more vital than attention or interest, or both together.

Frequently manufacturers and jobbers furnish cuts for dealer use. By having them made in large quantities they can supply them to retailers at merely nominal cost, and the merchant has at his disposal high-grade yet inexpensive illustrations.

The character of your illustrations may have much to do with creating a business personality; but, as in writing "personality copy," it is possible to be different without trying too hard to be clever. Cleverness and originality are not the same thing; and, speaking of pictures, Lowell put the matter quite clearly when he wrote: "The great merit of the Old Masters was that they did

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Truth the Greatest Essential

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vantage to confer with the advertising manager of one of the mediums you have selected for your use. He can help you and you'll generally find him a decent, friendly, helpful man. He is interested as well as you in the permanent success of your advertising and you may be assured of the best advice and assistance he can give. Most of the daily newspapers subscribe to some good advertising service supplying at a nominal price illustrations up-to-date and with the needed action and attractiveness.

Then don't forget the salemen. They must be informed as to what is being done. Good advertising has been found to work wonders in stimulating and speeding up a selling staff. Tell the boys about your advertising and invite suggestions.

The Matter of Copy

And now comes the MOST important matter—COPY—the ad itself—what it says—what it claims and promises—what it suggests and how all this is presented to the reading public.

What is advertising? Here's a definition:

Printed salesmanship telling the story of goods in a dignified, convincing, yet interesting manner, in words easily understood, but containing no suspicion of exaggeration, or in pictures that give faithful illustrations of the goods.

An advertisement should be so written, illustrated and displayed as—

To be Seen,
To be Read,
To be Believed,
To be Remembered.

It should attract favorable attention, develop interest, create confidence, convince the reader, stimulate him to think and, when action is practicable, to act.

Should Be Natural And Sincere

It should be natural and sincere. The clever or smart ad-writer often seriously impairs the value of an ad, if indeed he doesn't do worse. Men do not care to risk doing business with people who are too smart. The effort to be original or snappy often obscures the meaning intended. Please don't think by this that I am advising too great dignity. Some funny man once said, "The most dignified thing I ever saw was a corpse."

Your ads are chiefly addressed to men. Talk to them in their own language. Clothing advertising perhaps more than any other lends itself to the "breezy" style of copy—occasionally even a little slang may be permitted. Advantage should be taken of local happenings of interest. Sports are of interest to almost every man. They all read sporting pages. If you can do so without untruthfulness or straining a point too hard, link up your ad, with any local sporting or other event of local interest to men. Make your ads. newsy, not prosy, bright but not silly, always remembering that thousands of people who may not know you as you are will judge of you by the way you write. It is more desirable to leave the lasting impression that yours is a satisfactory place to buy clothes than to have men say, "That Smith's a smart fellow."

You must remember always that it is your store that's speaking in the advertisement—and not to a few but to thousands. Every statement made is your statement. The matter counts, the manner counts. You can't recall any of it. Your business will profit or otherwise according to the impression left on the minds and memories of your readers. Be careful not to permit anyone to put words in your mouth that you wouldn't use yourself. If you employ a specialist or depute the onerous advertising job to one of the boys in the store or to the newspaper solicitor, insist on seeing every piece of copy before it goes to the world, and don't o.k. it if it doesn't carry your business message in the way you would have it. After all, a good, strong, simple, selling talk, such as you employ every hour of the day in the store, if put in type, would be a good advertisement. You don't shout. You don't scream. You don't lie. You try to be honest and give sound advice. What isn't necessary or judicious in the store isn't necessary nor advisable in your advertisements.

Ads. Which Drive Away

I see clothing advertisements which would never induce me to go near the place so advertised. I think they really keep people away. They may pay temporarily, but I doubt it. I am certain, however, that no permanently successful business with a goodwill of any value was ever built with such advertising. Humbug, misrepresentation, bunk oozes out of every line—all right maybe for the fly-by-night but not for the citizen who is building his business as an institution in his town.

Advertising should, when possible, be home-made, by which I mean it should be constructed to conform to local conditions as far as possible. Just as your stocks are selected. You know your constituency. Localize your copy. The ready-made ad. which will do for any town seldom has the punch that every ad. should have. Too many generalities. Too little life. Well written phrases. Catchy headings, but so obviously of out-of-town construction that it doesn't ever seem to have the home flavor, the local and personal touch which is needed to foster the good feeling between you and the men of your town. With illustrations it is, of course, another matter. These must be imported, and as already pointed out many good services are available either direct or through the local newspapers.

Be Careful of Swiping Copy

It has become a very common practice for advertisers and advisers to "swipe" good copy and ideas from the newspapers in the large U. S. cities. These

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ADVERTISING IS BUSINESS ASSET

Secret of Successful Advertising is to Know When to Stop—Fraudulent and Deceptive Advertising Does Not Pay

"Fraudulent and deceptive advertising never paid and never will pay," said T. M. Humble, advertising counsel, in addressing the Provincial convention during their recent session. The subject of Mr. Humble's address was: "Does Advertising Increase the High Cost of Living?" "In twenty-five years' experience as an advertising man," said Mr. Humble, "I can recall the names of many men who did this kind of advertising and whose names no more appear in the daily prints."

History of Advertising

Mr. Humble said that the history of advertising was as old as the Bible itself. A glance at Numbers 24 and 14 would reveal these words: "And I will advertise thee." Advertising was the great builder of all successful business. Mr. Humble quoted Bradstreets of last year to the effect that 84 per cent. of all the firms failing that year were firms that did not advertise.

"In selling goods, said Mr. Humble, "advertising is a factor second to none. In many magazines two-thirds to three-quarters of the space is given to selling commodities through advertising. We have great electric signs selling goods while the merchant sleeps. Even religion is advertised to-day, and a page in the Saturday papers is given over to the sale of religion. Advertising to-day is the great builder of successful business.

"It is a moot statement made by buyers that advertising adds to the cost of business and that the consumer must pay this cost. I do not believe that advertising pays for itself, as some say; it must be paid for, but not by the buyer. It must be figured in the cost of the selling of the goods. Advertising creates additional demand, more goods are sold and the business is enlarged, so that the cost of selling each unit of goods is less than where the commodity is not advertised.

Much Reckless Advertising

"I see much reckless advertising in the press to-day that is foolish and disastrous to the firm. The secret of successful advertising is to know when to stop. After a certain point it increases the cost of selling."

TAYLOR MFG. CO. NOW TAYLOR-BRASCO, LTD.

The Taylor Manufacturing Co., of Canada, is now incorporated under the name, "Taylor-Brasco, Ltd." Their offices are at Hamilton. There is no change of management, but in addition to the continuance of Taylor-made racks, hangers and fixtures, they are offering a complete store front service, embodying the use of the Brasco and the Brasco-Hester Copper constructions.

Truth the Greatest Essential

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are submitted to the merchant with slight amendments and adaptations and used. This may be all right in many cases, but I am very positive that what may be good copy in New York is not good advertising in Toronto or any other Canadian city or town, large or small. For the same reason I don't believe that what has proved to be good advertising copy in Toronto will be the best when adapted and patched up for London, Peterborough or Collingwood. "Swipe" the general idea if you think it will fit your town, but put your own personality and the atmosphere of your own community into it.

Advertising is creating an impression. It is not everything to simply attract attention. You can get people to look at you by going down street wearing your coat inside out but you only make yourself ridiculous. Secure attention only by methods which will create a favorable impression for you, your place of business, and the goods you sell.

Many an advertiser makes this mistake. In his endeavor to attract attention in his advertising he pays for advertisements and illustrations which result only in creating an injurious and false impression on those who see and read.

Use only advertisements that will make for good-will, that will not only attract attention, but also attract customers.

Busiresses are built—they don't just grow. You are the master builder, and every man you add as a satisfied customer is another brick in your building. It is highly important, therefore, to get him right in the beginning. If he comes to you misled by a false impression received through your advertisement in his daily or weekly newspaper, you and he get off to a bad start.

Advertising a Challenge

There is one argument that always seemed to me to be of very great advantage to the merchant of ready-to-wear clothing as against the custom-made, and that is the challenge to come and put it on and see just how it looks and fits without risking the "try on" of the custom-made. If I were writing the ads. of ready-made clothing I think I would work this thought in as often as it could be conveniently incorporated.

Women should frequently be addressed in your advertisements. They have a good deal to say about the wearing apparel of their husbands, brothers and sons. An appeal to them to insist on the men folks dressing well and properly is often effective. They frequently have much better taste than the men, and their pride may be appealed to. In this as in everything in advertising, be sincere; it is always dangerous to try to be funny. The mother, proud of her growing boy, is not to be forgotten in your plan if your stock includes boys' clothing.

These MUST BE in the clothing business, and to be successful must be well advertised in generous spaces. You have good reasons, which may be truthfully told and easily understood and believed for putting on a special sale. Tell your public why you're doing it. Tell only the plain truth, and don't take a chance on breaking down that good faith which you have so jealously guarded and fostered with your customers.

Describe your specials without exaggeration. The advertiser whose advertisements are filled with superlatives, laying special emphasis on almost every item in every ad. sooner or later finds that his ads., while they may be seen and read, are not believed. When he does have something extra special to tell about, his indiscriminate use of emphasis has left him no medium of expression. Circus talk may be all right for the circus, but it hardly fits modern business.

There is no other thing that a man buys that is so absolutely personal as his apparel. Therefore, the personal touch is a necessary feature of clothing advertising. Try to reach a man through his environment or the environment he would like to be in. A business man likes copy that smacks of business; a society man likes the stage setting of the "Four Hundred," and all men like to be associated with a higher plane than their own. Many men are susceptible to carefully covered up appeals to their vanity, ambition, or self respect.

But there is no end to this fascinating subject of good advertising copy and how to use it in creating business. I must pass it over to you and your copy man, and add one or two more thoughts.

Keep at it. Don't be disappointed or discouraged if immediate direct results do not materialize. In your special sale splurges you must get these, and if you don't there's something wrong somewhere. But you may not be able to see or trace the result of any day's or week's regular advertising, but be assured that if it has been well done the seed sown will bring a harvest of returns later. Men who read your ads. from day to day may not at the moment need a suit or overcoat, or may think they do not, but they know the time must come, and they are all the while being educated to think of your place of business when they think of good clothes, and when the time does come your invitation to come and be satisfied will be accepted if you have succeeded in impressing on their minds and memories that yours is the safe place.

Backing Up the Advertisement

You store and windows must keep step with your advertisements. So must you and your salesmen.

Don't forget the promise made in your current advertisements. Make sure that every salesman in your store has read it so that every customer led to the store by your advertisement is met intelligently and with a full consciousness on the part of the salesman that he may have been induced to come by what the published advertisement promised. Cut it out and pin it up. It is not always advisable to let him know that you suspect that he was led there by the ad. Men are not inclined to admit that they have read an advertisement, but they do read them and they do follow them, and while they may try to artfully conceal this by a casual inquiry about something else, the real salesman will always see to it that such a customer is not allowed to get away until the advertised goods have been exhibited and discussed. I think you will discover in very many such cases that a sale will result. Of course men differ. There is always with us the bluff, hearty, good fellow who storms in and says: "Let me give the once over to that Spring overcoat you are blowing about," but there are others.

Survey your local conditions. Study them well, and do it over again often.

Plan your advertising carefully.

Use only good text and illustration. tell only the truth.

Watch your advertising daily and be sure it is right.

Keep it going—all the time.

Remember that lasting results are what count.

Advertising well done never did fall down.

Go to it.

You must win.

You can't lose.

Thank you.

Honorary Secretary

DAN E. JOHNSON

Of Beament & Johnson, Ltd., Ottawa, was elected Honorary Treasurer at the recent Ontario convention. On him will rest a good deal of the detail work in connection with the next convention at Ottawa. Mr. Johnson is also president of the Ottawa Rotary Club; president of the Victoria Yacht Club; treasurer of the Rivermead Golf Club and representative of the Retail Merchants on Council of Ottawa Board of Trade.

DISCUSS ORDER BOARD OF COMMERCE

(Continued from page 56)

order and I believe it will work a great hardship on the Province of Ontario if it is carried out." He thought that, perhaps, a flat rate of 40 per cent. would be acceptable.

Mr. Gray, of Chatham; Mr. Lorenz, of Hanover; Mr. Shillington, of Blenheim; and Mr. Armstrong, of Lindsay, gave expression to similar views with regard to the order, should it come into effect.

Following the discussion the memorandum which appears on this page was drawn up and a committee consisting of R. F. Fitzpatrick, Toronto; W. A. Watson, Sarnia; Harry Brimmell, Lindsay; D. Morrison, Toronto; and Wm. Blair, of Ottawa, waited on Major Duncan. They were accompanied by P. J. Kelly, of Stratford; Thos. A. Sharpe, of Midland; and F. W. Stewart, manager of the Cluett-Peabody Co. The result of this interview will be found elsewhere in this issue.

UNITED NATIONAL EFFORT

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goods and also by cancelling what goods we have already bought, or compel the American manufacturer to stand the major portion of the exchange.

Now, Gentlemen, I must take this opportunity of thanking you for the confidence that you have placed in me by electing me your president at the last convention, and I trust that I have filled the office to your satisfaction. All that I can say is that I have done my best. I also want to show my appreciation of my executive by thanking them for the untiring manner in which they worked and responded to my every wish; without them, Gentlemen, I would have been an absolute failure. I would like to thank them individually before this body but that it would take up too much time and all that I can say is that they are all 24-karat fine.

Now, Gentlemen, that we will go back to our respective businesses filled with knowledge and better men after this convention is the humble wish of your president.

CLOTHIERS CONVENE

(Continued from page 51)

E. R. Fisher, of Ottawa, was elected president and it was left with him and his officers to choose the dates. Whether the next convention will be held at the same time of the year is a mooted question; in the case of Ottawa, it was pointed out, the hotel accommodation during the sitting of the House of Commons is poor and, for this reason, the date may be altered.

President Mack Presides

President Ed. Mack presided throughout. The manner in which he presided over the meetings and the impartiality of his judgments on all questions were commented upon most favorably. He now becomes the past president of the Association.

MEMORANDUM TO BOARD OF COMMERCE

To Chief Commissioner and Members of the Board of Commerce:

Sirs—Your Board is undoubtedly aware that the Retail Merchants believe that the whole policy of fixing prices or profits for Retail Merchants is wrong. Yet as you have invited the Retail Clothiers of Ontario to present their objections to the proposed order respecting ready-to-wear and partly made suits and overcoats and the reasons for their objections, we desire on behalf of the Retail Clothiers of Ontario to submit the following resolution setting out the changes desired in the proposed order. This resolution was passed unanimously at a meeting of the Provincial Clothiers assembled in Convention at Toronto, February 24th, 25th and 26th:

Resolved, That the Association take up with the Board of Commerce the order respecting ready-to-wear and partly made suits and overcoats and endeavor to secure the following amendments, viz:

1. By striking out the two paragraphs beginning "When the cost of the commodity to the vendor" and ending "is over thirty dollars," and substituting therefor the following:

(a) That the vendor may mark, offer or sell at a gross profit or margin not greater than 33 1/3% of the sale price marked or demanded.

(b) That the vendor may mark at prices not in excess goods of like quality and style received into stock after this order comes into effect, and that on goods of like quality received into stock at different times the prices may be averaged.

(c) That all discounts earned or obtainable should not be taken into consideration by the Board.

Commenting on the above resolution we would like to say that one of the most important points which every Retail Merchant must consider is a question of marked-downs, which is just as important as the question of mark-up. In any business wherein style, size and color enter you must have marked-downs to clear out odd lines, odd sizes, goods that have gone or are going out of style. It has been the experience of clothiers with many years of real practical experience that this rate of marked-down amounts to from 6 to 8 per cent. on marked prices at the end of the year's selling; in other words, marked-downs is the difference between the mark-up and what the merchant receives at the end of the year.

The reason why the 26 per cent. on the lower lines is unsatisfactory is for the good reason that the average cost of doing business is above this in many towns in Ontario, to say nothing of allowing anything for net profit or marked-downs. Now, gentlemen, we believe that it is not the intention of the Board to ask that the Clothiers shall sell less than cost, or shall not receive a net profit as a reward for services rendered — for believing that every time you have in stock what the customer wants when he wants it you are rendering a real service and as such are entitled to a just profit.

As regards averaging prices of goods of like quality, this is a bone of contention, and we feel in all fairness to our customers we should charge on and all alike, and there is no argument that can be brought forward to change oru views on this question.

In regard to discounts, it is not in the interest of our country to discourage our merchants from taking their discounts, nor is it conducive to good merchandising.

Respectively submitted on behalf of the Retail Clothiers of the Province of Ontario.

MEN'S WEAR REVIEW is giving practically a verbatim report of the convention, believing that what took place is of interest to every Ontario merchant, and that what the Ontario Association is doing is of interest to every other province.

Mansfield House, who conducts the Merchants' Column in the London Free Press, says about this talk we are having together this afternoon:

"If I were to add anything to the discussion it would be to urge upon clothing retailers the wisdom of dropping the hackneyed old style copy relating to the style of clothing and substitute some real information about fabrics, tailoring, wearing quality, and, most important of all, intelligent store service in fitting. The "snappy dresser" idea has been done to death. Pictures can tell the story of style better than a bunch of wornout words.

GOOD ADVERTISING ADDS VALUE

(Continued from page 89)

not try to be original." Yet they achieved originality by sincerity and simplicity.

Study yourself. What are your points of strength? Develop them. What are your weaknesses? Eliminate them. What policies are you clinging to that you know are bad? What new features that you know are good have you failed to instal in your own business?

Act in both directions NOW.

Decide to-day to do a bigger and better business. If you will go about it in a thoughtful, determined way, you can double your business no matter where your store or what size your community.

It's up to you — GO TO IT!

QUICK DELIVERY GETS BUSINESS, MAKES FRIENDS

W. R. Price, of Niagara Falls, Specializes on Prompt Delivery Service —Why Sacrifice Good Stock?

There are customers who prefer a thing a little cheaper than it can be bought some place else, and for that reason they are willing to pay cash and carry it away with them. Hence, have sprung into being the groceteria, the caffeteria, and there is even something that might be called a "haberdasteria," but is really called an automatic annex, where one goes into a store, buys what one wants and goes out with the parcel under one's arm. The William Filene Sons Company, of Boston, have recently opened such an annex, the automatic plan being that there is a reduction of one-quarter after twelve days of selling; one-half after eighteen days; and three-quarters reduction after 24 selling days. After thirty days of selling, what goods are left are given away.

Gives Quick Delivery Service

W. R. Price, of Niagara Falls, however, has a different system. He specializes on delivery, believing that prompt delivery is one of the big assets of the trade in his section of the country. He advertises the fact that he will deliver any parcel to any part of the city one-half hour after it is ordered. It makes no difference whether it is

(Continued on page 94)

Bankruptcy Act Masterly

(Continued from page 59)

that odium in the case of the latter by legally terming him an 'authorized assignor.' Likewise the trustees to whom the authorized assignment is made become the custodians of the debtor's property for the benefit of the creditors, but should any property devolve upon the authorized assignor between the time of his assignment and discharge, either by legacy or gift, it remains the debtor's property, for his sole use and benefit. In other words, he only assigns property which was in his possession up to the time of his assignment, whereas the bankrupt's property is assigned up to the date of his discharge.

"As is the case to-day, in liquidation proceedings, receiving orders and authorized assignments will take precedence over all attachments for debt, except those actually completed by payment, subject to the cost of the first execution creditor.

Machinery for Compositions

"In addition to providing for involuntary and voluntary liquidation, the act provides machinery for handling compositions, extensions or schemes of arrangement. The debtor prior to or after entering bankruptcy may request an authorized trustee to convene his creditors for the purpose of offering a settlement or getting an extension. He must submit a list of creditors, a statement of his affairs, and his proposition in writing. If his proposition is acceptable to two-thirds of the unsecured creditors whose debts are proved, and if the court likewise approves, with certain exceptions, it is binding on all creditors. Before consenting, the debtor must put up security with the trustee for an amount not less than fifty cents on the dollar on his provable unsecured debts. The court on granting a settlement may annul a bankruptcy or authorized assignment. Provision is made for the enforcement of the provisions of the settlement and for default."

Appointment of Trustees

Mr. Learie outlined the procedure in appointing trustees who are required to put up security of $10,000, and whose jurisdiction is confined to the districts in which they do business, except when a debtor's property is outside that district. "The trustee may do anything the debtor could legally do. He can carry on business. He can permit the debtor to remain in charge. He can sell property, accept security for debts, mortgage or pledge property for loans, compromise debts, insure property and collect insurance, sell patented articles, bring, institute or defend legal actions, but many of these can be done only on the written authority of the inspectors. His remuneration is limited to five per cent. of the cash receipts and his solicitors' expenses are limited to a like amount. These are features of the bill to which, in these days of high costs of living, some exception is being voiced. My own opinion is that the limitation is low, as some estates cannot possibly be handled in either instance for the amount specified. In my judgment, the matter of fees should have been left with the inspectors for the creditors. Trustees are compelled to report the status of any estate on demand and see that dividends are paid periodically and with all possible dispatch.

Securities, Settlements, Preferences

"In the matter of securities, settlements and preferences, the Act has many improvements. Under it a secured creditor having his security direct from the debtor is compelled to place a value on it. If not realized on or surrendered inside thirty days, he places his value on it with the trustees and files for any balance against the estate. The trustee may redeem it on payment of its assessed value and not plus 10 per cent., as heretofore. This is a most desirable change.

Definition of Property

"In the definitions 'property' is given a very wide meaning, and if a debtor becomes bankrupt or insolvent and a year before he made settlement by way of transfer of property to another, it is void as against the trustee, and if he becomes bankrupt within five years, it is void unless all the parties claiming under the settlement can prove that the debtor or settler was in a position to pay all his debts in full at the time of the transfer without involving the property covered by the transfer. The Act aims to stop debtors transferring property merely for the purpose of preserving it.

Marriage Contracts

"Marriage contracts have been one of the banes of liquidation proceedings in Canada. The Act provides that any marriage contract or covenant for future payment of money or property from a debtor to his wife, or vice versa, or to children, or for any future settlement of such relatives wherein the debtor at the date of his marriage had not any interest therein or any estate, is declared void against the trustee until all the claims or creditors have been paid in full. Payments and transfers of property to such relatives are subject in some instances to proof of certain facts, and if the facts are admitted, then such relatives may rank as creditors.

Position of Landlords

"Landlord's rights under this Act are very materially changed, and he has not the wide privileges that he formerly enjoyed. In Canada we do not regard the landlord in the same sacred light as he is regarded under the British law, and the Bankruptcy Act materially changes the status of the landlord in all the Provinces so far as bankruptcy is concerned. The landlord may not distrain once a man has been adjudged a bankrupt. He is given priority not exceeding the value of the distrainable assets and not exceeding three months' rent accrued prior to the date of the receiving order or authorized assignment. If any additional amount is owing to him he ranks as an unsecured creditor. If there is a lease, and it provides for accelerated rent, he cannot get more than three months in advance. The trustee is compelled to pay the landlord for the period he occupies the premises after the receiving order or authorized assignment and he may elect either to retain or give up the premises and lease, and he must do this within a month.

The Discharge of Bankrupt

"There are many other important features of the bill and it would be advisable for all merchants to become acquainted and have a better knowledge of bankruptcy; but the last vital item which we have the time to deal with is the question of the discharge of the bankrupt or the assignor. The sections covering this phase of the bill are almost exactly the same as applied in the English Act. It will not be easy for debtors to secure a discharge, the legislators believing that this is a great privilege and benefit and they have provided machinery to safeguard it. The result will be that hereafter a business man will be honest and careful in his business dealings and methods not only because it is right and proper, but because it will, in the event of difficulties, pay him. The debtor is compelled to make application for his discharge, but he must not do this until three months have elapsed from the date of his bankruptcy or authorized assignment. He must produce a certificate from the trustee giving the names and addresses of his creditors. The trustee is compelled to give creditors fourteen days' notice that the court will hear the application of the debtor for a discharge, and must furnish to the registrar or court official a report as to the conduct and affairs of the bankrupt or assignor. The court has the power to grant or refuse a discharge or to suspend discharge, or to make it conditional, but it is expected that no discharge will be granted until the creditors have been paid an amount not less than fifty cents on the dollar, and the court may order that the discharge be granted conditional upon the fifty cents, or any other stipulated amount, be paid out of future earnings or after-acquired property, and it may modify the amount to be paid to the creditors providing the circumstances warrant. Simply because the court grants an order does not release the debtor from any debt which may be owing to the Crown, or for any debt arising through a breach of statute, unless such is consented to by court specifically. It does not free him from a debt incurred by fraudulent means or from certain other illegal actions, nor from any debt owing for the necessaries of life, the court having in all cases the right to order payment as it deems expedient."

Things to Avoid, Once a Bankrupt

In conclusion, Mr. Learie enumerated a list of things to be avoided once a man has been declared a bankrupt or authorized assignor. They are:

1. Practising fraud on trustee.
2. Failing to turn over all property, assets, books, documents, papers.
3. Concealing any debts due him.
4. Removing property to the value of $50 or upward.
5. Knowingly making a false statement.
6. Permitting a false debt to be proved.
7. Preventing the production of any document, paper, book or writing covering his affairs.
8. Concealing, destroying or mutilating documents.
9. Making false entries in his books, relating to property, etc.
10. Attempting to account for his position by fictitious losses or expenses.
11. Obtaining property by fraud or false representation and not paying for same.
12. Pawning, pledging or disposing of property obtained on credit unless it is in the ordinary way of business.
13. Guilty of any fraud in obtaining the consent of his creditors to an agreement.
14. Giving an agency of any kind false statement of his position for the purpose of securing credit.

HOLD ANNUAL DANCE AND DINNER

Standard Shirt Manufacturing Co. of Montreal, Entertain Between 700 and 800 Employees

The Standard Shirt Mfg. Co., Limited, Delorimier Avenue, Montreal, a subsidiary of The Canadian Converters' Company, Limited, held their annual dinner and dance on Wednesday, February 4th. Dinner was served to between 700 and 800 employees in the large regular dining room of the factory. The dancing, which started later in the evening, lasted till midnight and was thoroughly enjoyed. Excellent music was rendered by a local jazz band. One of the special features of the evening was an exhibition of fancy dancing given by Prof. Guernon and his partner. This "Dinner Dansant" was one of the most enjoyable and successful events of this kind ever held by the company. Representatives from the several cotton companies were present, which added to the enjoyment. It is by such functions as this, and picnics in the summer, that the Standard Shirt Company has maintained, ever since its inception, a very high spirit of loyalty between employees and management.

Will Commemorate Deeds of R.A.F.

Lord Hugh Cecil Sends Out Appeal to Readers of Men's Wear Review to Remember Noble Sacrifices Made by Men of the Air During the Great War

WE are in receipt of a communication from the Rt. Hon. Lord Hugh Cecil which is an appeal on behalf of the Royal Air Force Memorial Fund. This appeal is signed by H. R. H. the Prince of Wales, Air Marshall Sir Hugh M. Trenchard, Air Vice-Marshal Sir John Maitland Salmond, Air Vice-Marshal Vyell Vyvyan, and Lord Hugh Cecil himself. The fund has been established to commemorate the services of the Royal Naval Air Service, the Royal Flying Corps, the Australian Flying Corps, and the Royal Air Force during the war by an organization which will secure such lasting benefits to the officers and men of the Royal Air Force and their dependents as may be worthy of the greatness of the achievements commemorated.

Objects To Be Sought

The objects the executive committee have decided to pursue are:

The erection of a commemorative monument to the fame of the Royal Naval Air Service, the Royal Flying Corps, and the Royal Air Force, including the officers and men who joined the force from Canada, New Zealand, South Africa and the other over-seas dominions.

The establishment of places of residential education (like Trafalgar Homes) for the children of airmen.

The provision of bursaries available at approved schools.

Generally, the provision of such treatment and the rendering of such assistance, as means may permit either directly or in co-operation with other organizations, to officers and men and their dependents who may be disabled, sick or otherwise infirm.

All officers and men of the flying services, whether from the Dominions or from the United Kingdom, will, of course, be eligible for these benefits.

In closing the appeal, Lord Hugh Cecil writes:

We know that in many hearts the memory of these services glows unforgettable. To some it is intertwined with the agony of bereavement; to some it speaks of happy friendship and pleasant reminiscence; but by all who endured the anxieties and rejoiced in the glory of the Great War, not the least honored place in the proud and thankful recollection of its chequered days is given to the skill and nerve of the brave men who first made war in the unbounded arena of the air, and to the ingenuity and industry of those who rendered that gallant fighting so fruitful to the cause of victory. To all in whose minds these memories are enshrined we now appeal; to everyone whose heart quickens with pride or pain when he recalls the warfare in the air we ask that these sentiments of patriotism and of affection shall now be shown in a liberality not unworthy of their high temper, and that he will join with us in raising a lasting Memorial which shall carry down to a remote posterity the shining tradition of the Royal Air Force in the war, of its fine courage and its great renown.

Inquiries, donations and subscriptions should be addressed to the secretary, Derek McCulloch, Esq., 25 Victoria Street, London, England.

The effort of Henry Parkes to revive colored clothes for men seems to be regarded by the clubmen of London as more or less of a joke — in fact, rather more than less. The feeling is that such an innovation at a time when the plainest of black clothes cost about treble their pre-war value, is inopportune. The only serious attempt to wear colored clothes in England was in the case of the velvet smoking suit, but even this seems to have died out since the war. Before the war, in country houses, many men changed into smoking suits after hunting or shooting until it was time to dress for dinner. These suits were generally of very dark blue or red or green velvet, and were both picturesque and comfortable. The price of a velvet jacket to-day is from $60 to $75.

Montreal Manufacturers Will Not Show Samples for Fall till April 15

Do Not Want to Interfere With Shipment of Spring Orders — Have Been Greatly Handicapped by "Flu"— Hope to Catch Up With Production During Summer Months

AT a meeting of the Clothing Manufacturers' Association, of Montreal, comprising about thirty of the leading manufacturers of that city, it was unanimously decided by those present that traveling salesmen for association houses shall not leave Montreal with samples for their respective territories for Fall 1920 before April 15th.

This has been thought advisable in order that no interruption shall be made in the shipment of Spring orders. Easter coming early this year, it is important that retailers shall get their Spring orders filled as early as possible.

Clothing manufacturers, in common with all others, have been greatly handicapped this Spring by reason of the influenza epidemic and are behind with their Spring deliveries.

The sending out of travelers later than usual will not, they claim, make any difference for Fall orders as they hope to catch up with production during the Summer months. Moreover, the later date of showing samples allows for the last word in styles, materials, etc..

One manufacturer speaking with MEN'S WEAR REVIEW, stated that with a staff of over 600 nearly one-third of these were incapacitated through illness and troubles of various kinds.

QUICK DELIVERY

(Continued from page 92)

ordered by telephone or whether the customer buys it over the counter, the parcel will, at the request of the customer, be delivered within thirty minutes after such an order is given. It may be a spool of cotton, or a suit of clothes; it is all the same to Mr. Price so far as the working out of this system is concerned. He states that it has worked well and has got him business, and if it has brought business it must be a good thing. Mr. Price keeps an automobile in constant readiness to make these deliveries.

Does Not Understand Toronto Sales

Mr. Price expressed himself to MEN'S WEAR REVIEW as unable to understand why Toronto men in particular and others in general are offering stock that will be higher next year at such sacrifice prices. Clothing men in Niagara Falls are urging customers to buy now, because prices will be higher next year, but Mr. Price, himself, has desisted from making any sensational sacrifices of stock, which he knows will be higher in twelve months.

IS THE PLUG HAT DEAD?

"We are more democratic now as regards clothes than we were in the time when King Edward visited this country as Prince of Wales," said the "Journal," adding: "In those days the plug hat was much more generally used than at present. Our Prince of to-day has shown himself to be democratic—that should be sufficient for anyone."

DELEGATES AT CONVENTION

Ed. Mack, Toronto; E. R. Fisher, Ottawa; Ed. C. Armstrong, Lindsay; W. H. Blair, Ottawa; F. C. Frank, Toronto; V. Ernst, Kitchener; H. Phillips, Cornwall; A. Dover, Cornwall; G. H. Lorenz, Hanover; J. C. Engel, Hanover; W. G. Hay, Toronto; A. Logan, Niagara Falls; L. J. Picard, Peterboro; Thos. White, Toronto; D. Morrison, Toronto; Thos. J. Sheppard, West Toronto; J. D. Johnston, Toronto; J. W. Shillington, Blenheim; Geo. A. Gray, Chatham; M. J. McKerracher, Ottawa; R. W. Farrar, Hamilton; F. O. Hall, Toronto; H. R. Madill, Toronto; Sol Magder, Sudbury; W. C. Murray, Toronto; W. R. Price, Niagara Falls; K. Chowen, Hamilton; J. E. Mundell, Hamilton; F. R. Barker, Port Elgin; W. Wyndow, Toronto; V. A. Miller, Toronto; E. N. Hennessey, Toronto; A. J. McBride, Lindsay; H. Brimmell, Lindsay; H. Connor, Toronto; T. J. Simpson, Toronto.

R. B. Bryson, Toronto; M. J. Dedman, Lindsay; Geo. J. Frieland, Hamilton; Fred F. Brook, Simcoe; Jack Sinclair, Orillia; Harry J. Watson, Sarnia; W. A. Watson, Sarnia; H. James, Toronto; J. W. Hill, Toronto; A. W. Reid, Toronto; A. C. Waggoner, Kingston; H. J. Jones, Toronto; V. D. Holiday, Simcoe; D. E. Johnson, Ottawa; A. F. Bretham, Sunderland; P. J. Kelly, Stratford; J. A. Webster, Bowmanville; B. W. Ziemann, Preston; C. R. Shannon, Hamilton; L. Spense, Toronto; C. T. Beatty, Hamilton; J. Hastings, Hamilton; C. W. Doan, Niagara Falls; J. H. Gordon, Stratford; H. A. Wettlaufer, Kitchener; S. W. McClenaghan, Ottawa; F. M. Sutcliffe, Lindsay; V. B. Terry, Lindsay; H. L. Willmott, Toronto; W. Connor, Hamilton; H. Dunfield, Toronto; R. S. Cull, Guelph; A. E. Dunlop, Toronto; John Sheppard, Toronto; J. C. Crossley, Toronto; W. Bentham, Toronto Junction.

Alex. Milne, Barrie; W. C. McMillard, Orangeville; W. O. Costello, Toronto; S. J. Petello, Toronto; R. Johnston, Toronto; Frank Cairns, Hamilton; L. E. Book, Hamilton; J. J. Fox, Toronto; V. A. Smith, Toronto; J. D. Torrie, Orangeville; H. A. Cooper, Toronto; G. Hawley Walker, Toronto; Wm. Milne, Toronto; H. G. McCarty, Toronto; J. R. Stevenson, Strathroy; Walley Hern, Stratford; R. Punchard, Toronto; P. J. Hennacker, Toronto; V. R. Smith, Hamilton; Wm. McLelland, Hamilton.

"There are newspapers which will defame their pages for a few paltry dollars with bunkum advertising. They would not do it if the honest merchants brought pressure to bear on them. Inside of six months, we could eliminate bunkum advertising from the daily press."—E. R. Fisher, Ottawa.

Suspenders Jump 50% in Six Months; Materials Scarce; Prices Going Up

Manufacturer States That Orders Placed for Raw Materials Are Cancelled and Can Be Placed at New Prices — Exchange Rate Hits Hard — Will Allot Quantities After Present Orders Are Filled

"WE are not taking any orders and have not taken any since last October, nor do we intend to take any for some months to come."

Ordinarily, it might be expected that the man who made such a statement as this one, which was made by Mr. Hagedorn of the Kitchener Suspender Co., would be a happy man in a fortunate position. And if times were ordinary such would be the case; but they are not, and that makes all the difference in the world. Time was when the suspender was given away with every suit of clothes purchased. But that time is no more and, next to the shirt manufacturer, perhaps, the maker of suspenders is facing the most difficult and intricate problems. Getting raw materials is a big problem, according to Mr. Hagedorn, both because of the scarcity and because cancellations of orders placed are coming through frequently.

"On January 1st," said Mr. Hagedorn to MEN'S WEAR REVIEW, "all orders we had placed were cancelled and we were told that if we wanted the goods we would have to pay the new prices for them. The same thing will be done again on the 1st of April."

Added to this is the difficulty facing all purchasers of goods in the United States —the exchange rate. Mr. Hagedorn stated that they had placed large orders when the exchange rate was 5 per cent., now it is 16 per cent. When taking orders from their customers, this was not taken into consideration; and there is just that much loss to be sustained. They are compelled to buy all metals and better leather trimmings in the United States; but the time is not far distant when they hope to overcome this difficulty by extending their own plant.

Prices Are Advancing

"At the present time," said Mr. Hagedorn, "prices are at least 25 per cent higher than they were six months ago and in a week they will be another 25 per cent. higher." That week has passed since Mr. Hagedorn made the statement. Three months ago, an arm band elastic was bought at $11.45; to-day it is selling at $19.25 and the quantity obtainable is very limited.

Will Adopt Allotting Plan

Mr. Hagedorn says he is going to adopt the plan of allotting quantities to his customers, believing this to be the fairest way. He stated that he felt like cancelling all orders and taking new ones at prevailing prices, but he had taken the orders and wanted to fill them as they had been taken. "I am going to fill the orders that I have and then I am going to quit. After that I will have to allot to each territory so much."

Here's A Poser

When is a pair of trousers not a pair of trousers?

Here is a question agitating the United States District Court. It appears that Charles N. Thomas, Chicago Bank President, was arrested in a cabaret on the last night of January for carrying in his hip pocket a flask containing liquor with which he concocted high balls for himself and three companions. Federal prohibition agents who made the arrest claim that, within the meaning of the dry law, the use of the hip pocket makes Mr. Thomas' trousers a vehicle.

Here is a suggestion for some live advertising. Some retailer might advertise in his space one day that he intended to carry on a tremendous sale in vehicles. Coming from a clothier, the advertisement would create some curiosity. It could be well followed up.

TO MANUFACTURE HIGH-CLASS SUITS FOR MEN'S WEAR

Montreal Firm Will Embark on New Policy

Hoffman, Ducoffe & Company, Montreal, have made a considerable change in their general business policy. Instead of manufacturing various lines of men's and boys' ready-to-wear as in the past, they are confining themselves exclusively to the manufacture of high-class clothes for men. This line will be known under the new name of "University Clothes," and it is intended that these will be sold through exclusive agencies catering to the best class of men's trade in the various important centres of Canada.

A CORRECTION

We wish to make a correction of a news item that appeared in the last issue with regard to Hoffman, Ducoffe & Co., of Montreal. The item should have been as follows:

"WHERE-TO-BUY"

DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
Leather Goods and Novelties
212-214 Mappin Building
Montreal.
Uptown 398
Our Specialty—
Men's "Victory" Belts
If its "Victory" it's leather.

SIGN AND CARD WRITERS' SUPPLIES
FIRST AID TO THE
Card Writer and Window Display Man
SUPPLY DEPT.
Toronto ADVERTISING SYSTEMS Main 480

Advertiser, back to business after 3 years' service overseas, wishes Canadian, American or British agencies for dry goods or men's wear lines for Western Canada. Well connected with both retail and wholesale dry goods and men's wear trades in the West. Address Box 185, MEN'S WEAR REVIEW, Toronto, Canada.

SHOW CARD WRITING
A MONEY MAKING PROFESSION
FOR BOTH MEN AND WOMEN
Easily learned in short time by simple method. We teach you how. Write for booklet.
AMERICAN SHOW CARD SCHOOL
220 Ryrie Building
Yonge and Shuter Sts., TORONTO, Canada

Telephone East 7526
GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

A NEW NOVELTY?
PUT A CUT OF
IT HERE

Appreciative, But Not Satisfied

Slogan Adopted by N. C. R. Hundred Pointers' Club

"We are appreciative of the efforts made by everyone connected with this organization. However, we are not satisfied that we can't do better. The success of this company is largely due to the fact that it is never satisfied with past achievements, but is constantly making improvements."

That is the slogan adopted by the National Cash Register Hundred Pointers' Club, an organization that is made up of salesmen who are said to be 100 per cent. good, that is, they have secured 100 per cent. or more of a year's quota of sales and thereby have become enrolled as members of this club. It is a slogan with a punch behind it, the slogan being "Appreciative, but not satisfied."

This was the first convention held by the Hundred Pointers' Club and the principal matters under discussion were how the salesmen might become of better service to their customers. The slogan is not a bad one to copy.

Hickok Mfg. Co. For Toronto

ROCHESTER FIRM ESTABLISHING A CANADIAN FACTORY WITH HEAD OFFICES AT TORONTO

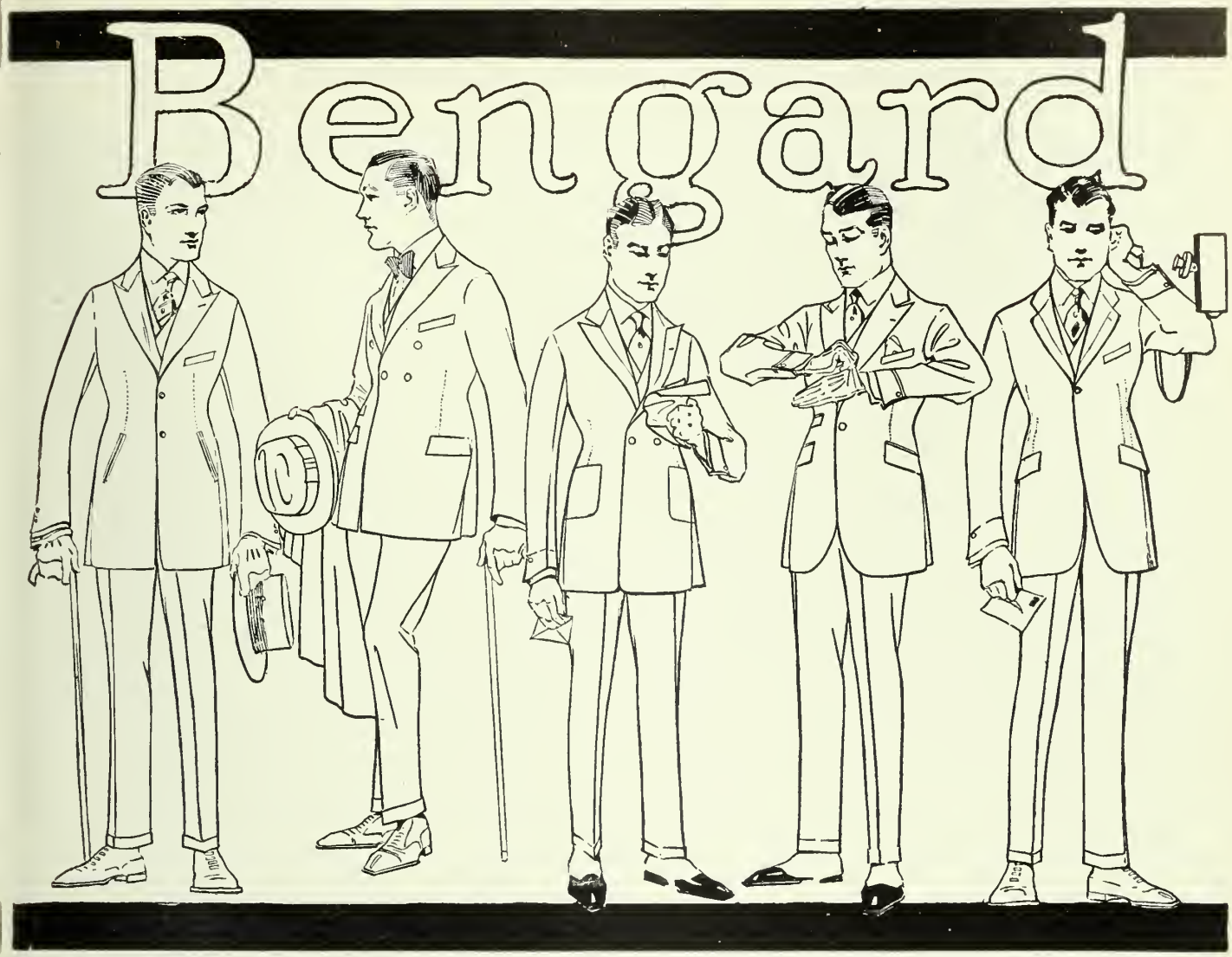
The Hickok Mfg. Co., Ltd., of Rochester, N.Y., will very shortly be permanently established in Toronto and will manufacture and deliver Hickok belts and initial buckles in the Dominion of Canada, all patents and manufacturing rights, together with good will, having been sold to the Canadian company. Salesmen are now out selling merchandise which will be delivered from the Toronto factory.

BRIGHT AND SNAPPY
SHOWCARDS, SIGNS, PRICE TICKETS
MAIL ORDERS Given Prompt Attention
SHOW CARD DEPT.
ADVERTISING SYSTEMS
16 Ryrie Bldg. TORONTO Phone: Main 480

LETTER SERVICE
MULTIGRAPHING
Addressing Folding Inserting Mailing
NEW UP-TO-DATE EQUIPMENT
Write for Prices
Letter Service Department
ADVERTISING SYSTEMS
216 Ryrie Bldg. TORONTO Phone M. 480

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

TWO-FIFTY A MONTH
BUYS ONE OF THESE
SPACES



ANNOUNCING

the completion of our lines for
the seasons of

FALL and WINTER 1920-1

ILLUSTRATED ABOVE ARE FIVE OF OUR EXCLUSIVE SPRING MODELS, NOW BEING DELIVERED TO THE TRADE—REFERRED TO IN DETAIL ON PAGE FOLLOWING.

Our traveling representatives will leave for their respective territories early in April. Owing to our desire not to interrupt the operations of our factory in the filling of Spring deliveries we decided to postpone the trips of our travelers until the month mentioned.

B. GARDNER & COMPANY, MONTREAL.

Bengard
B GARDNER & CO
TRADE MARK REG'D

Bengard

In order mentioned, from left to right, are shown five exceptionally smart *Spring* suits, now being delivered to the trade for this season's business.

1. ASHTON
2. BERKSHIRE
3. BRADFORD
4. BARRYMORE
5. WALES

Stylish Clothes for Men and Young Men

in which modeling is marked by good taste and originality, and materials are of the most reliable grades the present market permits.

B. GARDNER & COMPANY
MONTREAL

Bengard
B·G & Co
B·GARDNER & CO
TRADE MARK REG'D

Velvatex

The New Idea In Underwear Fabric

Velvatex Process—combining extra comfort quality with durability—permits of a selling price that brings Velvatex form-fitting combinations within the reach of all.

Made in two-tone color effects in light shades, giving that aristocratic appearance which appeals to the highest class trade.

Leading Wholesalers are Now Offering "Velvatex"

Sales-Agent to the wholesale trade:

C. O. Paton
23 Foy Bldg.
Toronto

Velvatex Underwear

Made in Canada

This Label, sought by discriminating dressers,

should be the label sewn into the clothes you will offer your customers this Spring and Summer.

The high standard of materials, careful hand tailoring, giving correctness of detail and the finished style—novel, yet correct—make these clothes the first choice of men and young men who buy with discrimination.

T. & D.

CLOTHES

For Men Who Care

will be featured in a general publicity campaign beginning the end of March. We want one high-class clothier in each district to sell T. & D. Clothes.

Our travellers have already left for their territories with complete lines of Fall samples and designs. Drop us a line now, while you are thinking of it, and have our representative call on you.

Thornton & Douglas, Limited

HAMILTON ∴ ONTARIO

"Prince"
The ARROW COLLAR for Spring will be shown in the next issue
Cluett, Peabody of Canada Limited

WARNING!

Last year there was a great shortage of

King

Summer Suspenders

This is a live line that has had ten years' successful selling and the demand to-day is greater than ever.

If our traveller has not called,

Send your order

AT ONCE

direct to us, or to your jobber and make sure of your supply

For 1920

Our national advertising helps to sell

King

RUST PROOF SUMMER SUSPENDER

TWO OR FOUR POINT

Metal parts are solid brass, nickel finish, rust-proof. Will not stain or soil fine fabric shirts. The webbing is still of the high-class sweat-proof yarns. The name "KING" on buckle is your guarantee of the genuine.

NOTE

Orders received so far show an increased preference for 4 point. The percentage is about 2 dozen 4 point to every dozen of 2 point.

The KING SUSPENDER & NECKWEAR CO.

240-6 Richmond St. West - TORONTO, Can.

Buy NOW While We Can Make

IMMEDIATE DELIVERIES!

Still the biggest value in a sliding cord brace

"EZE"
(PRONOUNCED EASY)
SUSPENDERS

GUARANTEED ABSOLUTELY
Solid Brass Rust-Proof Metals

Superior Webs in 1⅜-inch twill or lisle.
Also 1¼-inch lisle.

MAIL ORDERS GIVEN PROMPT ATTENTION

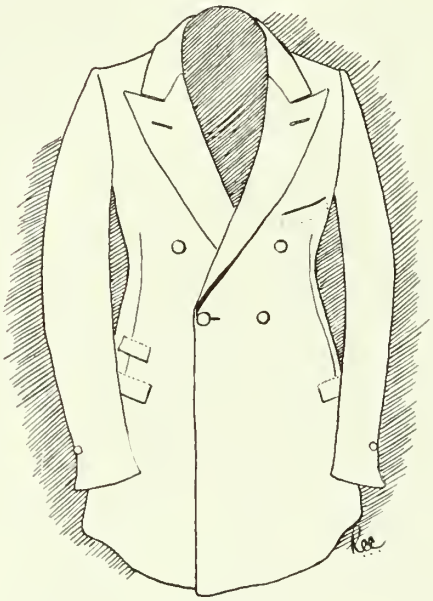
Packed in this attractive counter display box

Made in Canada by

THE KING SUSPENDER & NECKWEAR CO.
TORONTO - CANADA

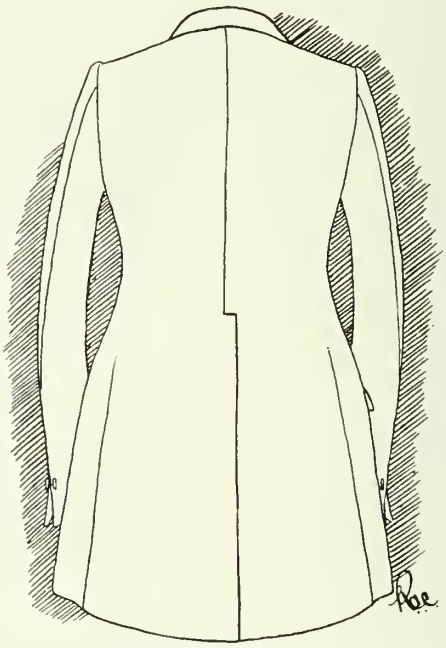
Campbell's Clothing

Quality Recognized by Experts



Front View

This is one of the two Campbell Models which won honors at the Convention of Designers, held in McAlpin Hotel, New York, in January, 1920.



Back View

The same painstaking care and excellent tailoring which won the approval of these clothing specialists goes into the making of every garment of Campbell's Ready-Made and Made-to-Measure clothing.

You can participate in our success by selling Campbell Clothing to your customers.

The Campbell Manufacturing Co.

Montreal LIMITED

DELPARK

PRODUCTIONS

UNDERWEAR
PYJAMAS
NECKWEAR
SOFT COLLARS
NIGHTSHIRTS
QUICKLOCK
DRESS TIES, Etc.

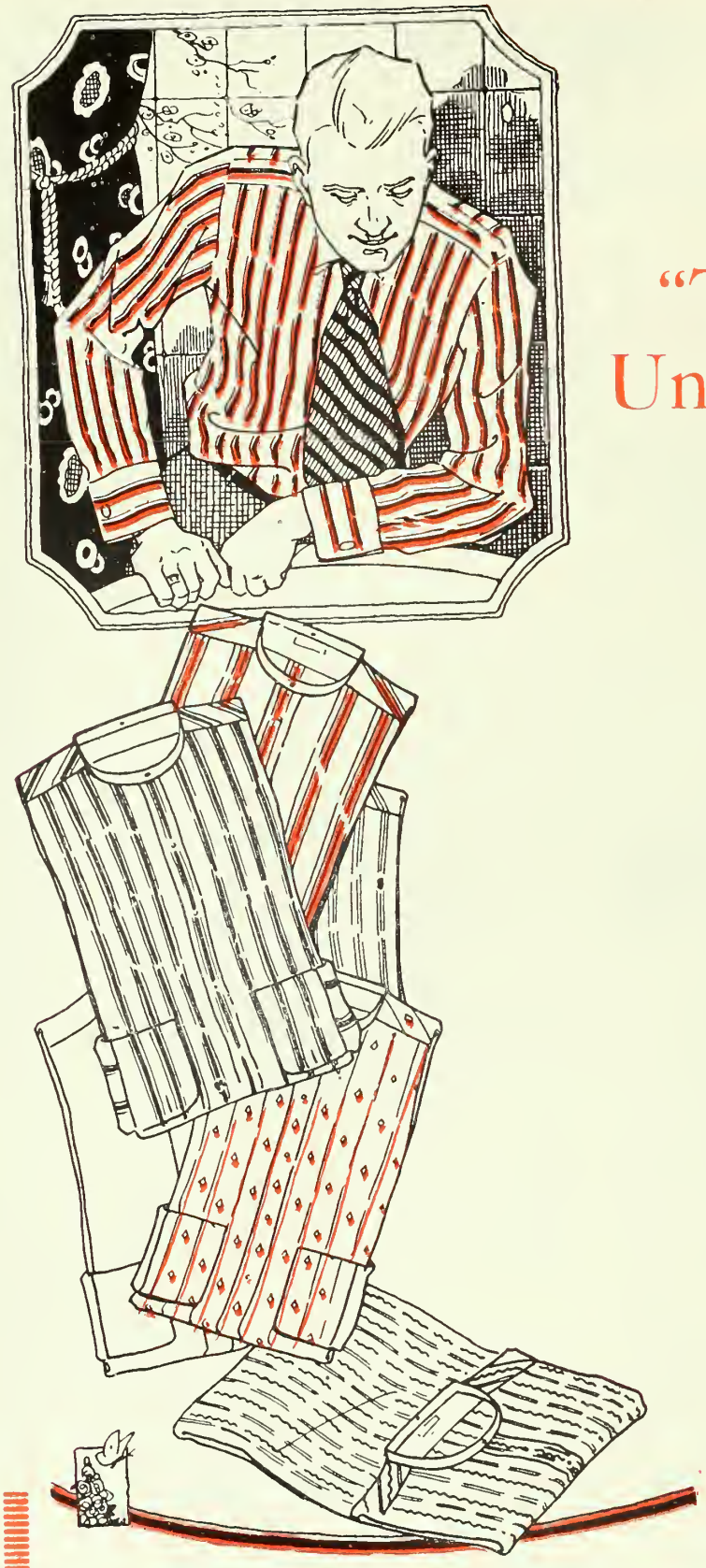
DELPARK PRODUCTIONS have met with such universal favor with the trade that we are unable to fill orders on many lines for some time to come.

We are, however, doing our best to overtake production, and hope to be able to look after early orders for Summer and Fall requirements.

DELPARK OF CANADA
VAN ALLEN COMPANY, LIMITED

HEAD OFFICE : 153 NOTRE DAME STREET WEST : MONTREAL

FACTORIES: HAMILTON, ONT.
Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax



"The Line of Unusual Values"

Hearty appreciation always follows in the wake of the sale of a *Lang* Shirt.

With every detail displaying that desirable, individually-tailored appearance and the materials and workmanship above reproach, the wearer is sure to be thoroughly satisfied.

The *Lang* Shirt range not only suits every taste with just the right design, but also anticipates new requirements, which service has been a big factor in *Lang* popularity.

The dealer who puts his customers' interests first cannot do better than stock this line of "tried-and-found-dependable" line of shirts.

The Lang Shirt Company, Limited

Kitchener, Ontario

Broadway BRAND

Clothes
for exacting men

MARCH .920 BIG BUSINESS

It is not enough

to give your customers a smart, neat fit in a new Suit or Overcoat; or those "different" touches that the fastidious dresser demands. Those smart features satisfy when the suit is new, but if inferior materials and workmanship result in the suit soon losing its shape, demanding frequent pressing and soon showing signs of wear, that satisfaction soon disappears.

The dealer, in good faith, has sold the suit expecting it to maintain the reputation of his house, but it is most likely that instead of complaining, that customer simply buys elsewhere the next time.

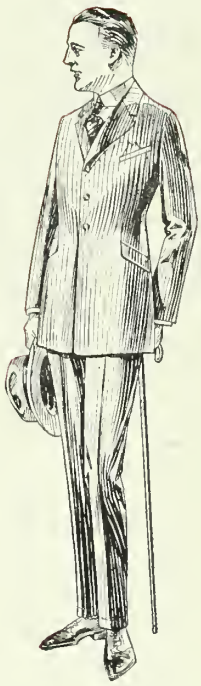
This is a disadvantage to the dealer. The answer is—stock a line of clothing with the name and reputation of the **maker** behind it.

We want your customers for our customers, so it is up to us to deliver the goods. Leave it to us!

BROADWAY CLOTHES will faithfully **hold** your customers and guarantee their thorough satisfaction.

Our traveller will be glad to show you samples of our smart, dependable **BROADWAY** lines for Fall, also to explain the **Broadway** Made-to-Measure System.

Drop us a card!



Randall & Johnston
Limited
TORONTO

MARATHON
WASHABLE FLEXYDE
BELTS

New White Marathon Belts

Here at last is a practical and serviceable belt for summer wear, with light clothes, palm beach suits and flannel trousers

White Marathon Flexyde Belts can be washed repeatedly with soap and water;—the "Giant-Grip" Buckles, Nickel-Silver or 18 karat Green Gold Front, will not rust. Marathon Belts are not affected by perspiration, dust, dirt or hard wear. They are ideal for wear with bathing suits. Made in standard one-inch width and in three-quarter inch Sport Model width, for both men and women.

ONE OF THE MOST POPULAR BELTS EVER OFFERED

These New White Marathon Belts are going to sell "like hot-cakes." It is a wonderful proposition for summer trade. Each month sees a big new idea added to the Marathon Belt line.

Samples of the new White Marathon Belts and schedule of prices covering the complete Marathon Line will be sent upon request.

The big national newspaper advertising campaign has started in the largest and best newspapers in many cities. It will pay you to cash in on the increasing demand created by this campaign.

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts.

FULL LINE CARRIED IN STOCK AT ALL TIMES.

Vitality in Clothing

Epidemic—the Test

Camouflage vs. Real Vitality

In normal times outside appearances count for something. A little powder—a little rouge—especially at a distance—would make one attractive even if not really good looking—but—during an epidemic—nothing but vitality counts.

The robust constitution, the perfect organism, are what sustain life.

Clothing Too

Vitality an Economy

In normal times when fifteen "bucks" landed a suit, the gingery appearance had an attraction all its own. The sooner it came to grief, the quicker a new freak—a new camouflage—would replace the shabby ruins—but—when struck with an epidemic of high cost of living—then the vitality of the garment becomes indispensable. The fundamental organism, or organic foundation, become an economy. The interior constitution is what will keep a person respectably clad.

Progress Brand Garments

Economy a Necessity

Have that vitality. The robust constitution—the inner construction—the pure linen (green edge) canvas, the linen stay, the natural haircloth—and the hundred and one small things that enter into the vitals of the garment are all that gives it a long lease of life—a respectable existence—and—an absolute necessity during these times of high prices.

The best always the cheapest.

H. Vineberg & Co.,

LIMITED

1202 St. Lawrence Boulevard, Montreal

HICKOK BELTS and INITIAL BUCKLES

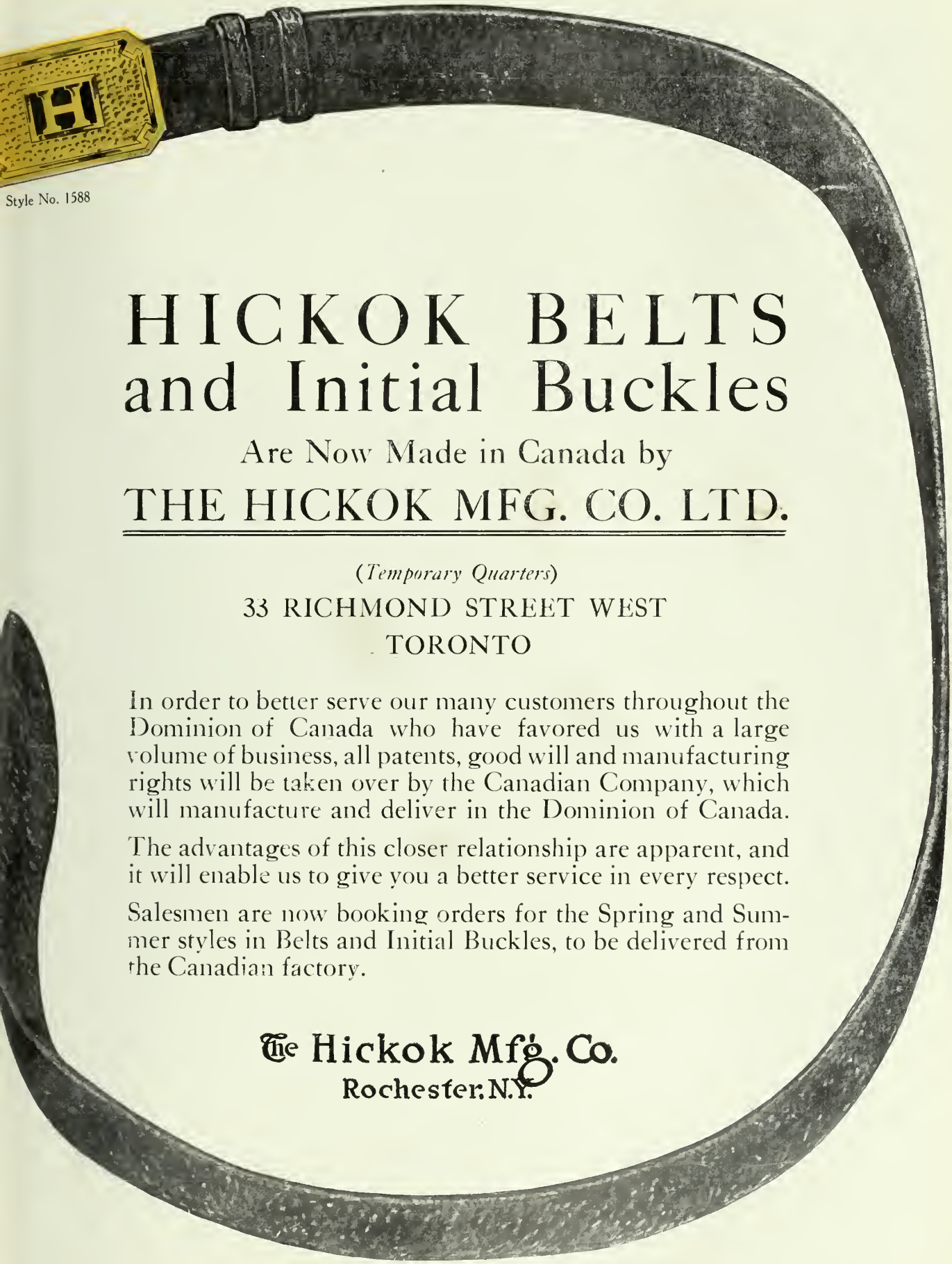
We illustrate here but a few of the hundreds of beautiful designs of Hickok Initial Buckles which are now being made for men and boys of all ages.

Hickok Initial Buckles come in Sterling Deposit, Solid Sterling Silver, Gold Front, 10K and 14K Solid Gold. The belts are made of high-grade, carefully selected leather. The workmanship is of the best throughout. Every Hickok Belt and Initial Buckle is made completely in a Hickok factory.

None of the many new Spring styles are illustrated on this page, but are now being shown everywhere by Hickok salesmen. If you have not yet had an opportunity of viewing this line write us at once and we will arrange to get the line to you.

Write for our 60-page catalogue showing Hickok Initial Buckles in color.

The Hickok Mfg. Co.
Rochester, N.Y.



Style No. 1588

HICKOK BELTS and Initial Buckles

Are Now Made in Canada by

THE HICKOK MFG. CO. LTD.

(*Temporary Quarters*)

33 RICHMOND STREET WEST
TORONTO

In order to better serve our many customers throughout the Dominion of Canada who have favored us with a large volume of business, all patents, good will and manufacturing rights will be taken over by the Canadian Company, which will manufacture and deliver in the Dominion of Canada.

The advantages of this closer relationship are apparent, and it will enable us to give you a better service in every respect.

Salesmen are now booking orders for the Spring and Summer styles in Belts and Initial Buckles, to be delivered from the Canadian factory.

The Hickok Mfg. Co.
Rochester, N.Y.

GEORGE BRETTLE & CO. LTD

Manufacturers and Merchants

119 Wood Street, London, E.C. 2, England

"OBERON" LINES

Sell Freely—Everywhere

AT the back of all enormous trade expansion are the goods sold. They are the vital factor, and, when examined, will invariably be found to be of exceptional, distinctive merit. This is exactly the case with our famous "OBERON" branded goods. They are sold in all parts of the world and the ever-increasing demand for them necessitates frequent enlargement of our factories and organization. "OBERON" branded goods are essential stock for the better to best class trade.

"OBERON" SPECIALITIES

Hosiery, Underwear, Sports Coats, Knickers, Knitted Scarves in Silk, Artificial Silk and Wool, Ladies' and Men's Pyjamas, Towels, Quilts, Rugs, Blankets, Sheets, Linens, Haberdashery, Men's Shirts, Dressing Gowns, Ties, Braces, Collars, Caps, Ladies' and Men's Raincoats and Waterproofs.

Ask to see samples at our Canadian Offices

Eastern Provinces
Marshall & Harding
Carlaw Building
Wellington St. West
Toronto

Western Provinces
Mr. G. E. Ledder
Grace Court
Cornox Street
Vancouver, B. C.

TRADE MARK OBERON

Regd. Trade Mark

"OBERON" Men's Pyjamas

Cotton Pyjamas,
150/- to 240/- per doz.

"Ceylon and Taffeta" Pyjamas,
168/- to 550/- per doz.

Self Colors and Fancy Stripes—good styles.

"OBERON" Summer Gowns for Men

Fancy Printed Crepes, 21/9 each

Fancy Printed Lustra, 28/6 each

Fancy Printed Twill Silk, 63/- each

Exclusive designs.

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"Fit Well" WATERPROOF
BEST BRITISH MAKE

This Mark Means

REAL PROTECTION

from the sudden showers which make things so disagreeable in Spring time.

Because of their strikingly well-tailored appearance, and smart handsome materials, "Fit Well" Waterproofs win instant favor with your customers.

Our line is well worth looking over, both from the standpoint of quality, and of value.

Our salesmen will be out this month with a full range of samples for Fall and immediate.

We have a large stock for immediate delivery. Mail orders will receive special attention.

S. RUBIN and COMPANY

Mfrs. of the
"Fit Well" Waterproofs

437 ST. PAUL ST. W., MONTREAL

After May 1st our address will be New Sommer Building, Mayor Street

OVERCOATS

OVERCOATS

Quality in Overcoatings

We have a splendid line of

MELTONS in

GREYS,
GREENS and
BROWNS

These overcoats are well abreast with the times, and are thoroughly up-to-date in every respect.

Through our foresight in getting in a large supply of materials for our Fall and Winter line of Men's and Young Men's wearing apparel, we are in a position to

Promise Quick Delivery on Repeats

If our travellers have not called drop us a line and we will arrange to send samples.

M. Feldstein, Son & Co.

389 Bleury St. - Montreal

POPULAR CLOTHING

FOR MEN AND BOYS

Popular in Style
Popular in Service
Popular in Wear
and
POPULAR IN PRICE

You have only to compare our offerings with others to realize the popularity of our line.

It is to your interest to see what we are showing.

Buyers visiting the markets will do well to give us a call.

THE ALERT CLOTHING COMPANY

1202 ST. LAWRENCE BOULEVARD
MONTREAL

ARM & HAMMER BRAND
SHIRTS OVERALLS
J. A. HAUGH Mfg. Co. Ltd.

MERIT

The reputation of HAUGH Brand products is the result of persistent effort on the part of the manufacturers to make them MERIT wide-spread popularity.

To-day the Haugh trade-mark is known everywhere to represent the highest standard in materials and workmanship. Their MERIT has made them recognized leaders in their line.

TROUSERS—The completeness of our range in materials, coloring and sizes, ensures your being able to find here a comprehensive stock of Trousers. Their well cut lines, and the long wear for which they are famous, will be satisfying features. Introduce them and watch the results!

SHIRTS AND OVERALLS—The Arm and Hammer Trade Mark has come to be known everywhere as representing, without fail, the best value obtainable in working Shirts and Overalls.

The J. A. Haugh Mfg. Co., Ltd.

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats

Correct Clothes for Young Men

Who appreciate

INDIVIDUALITY,
LATEST STYLES,
NEW MATERIALS,
FAULTLESS WORKMANSHIP

Garments that will attract the young men to your store and hold their patronage.
New models for immediate delivery from stock. Wire in for samples.
Our FALL RANGE will shortly be shown by our salesmen.
Be sure and see these samples.

JOSEPHSON'S, LIMITED

"Makers of Correct Clothes"

520 ST. LAWRENCE STREET MONTREAL

Another
"BOSTON"
Success

"DIXIE"
A new tweed hat
made especially for tall
men
Specially high crown

First in Style, Quality, and Workmanship, as usual

There is also a big demand for our numbers 191-192-193 made for *early Spring and Fall,* three beautiful shades—*olive green, brown and grey mixtures,* in all-wool Irish tweed, at $36.00 per doz. Good value.

THE BOSTON CAP COMPANY

PHONE EAST 6040 S. RESIN, Manager

338 ST. URBAIN ST., MONTREAL

Clatworthy & Son Limited
TORONTO

Established 1896 — *Incorporated 1908*

Fixtures especially suitable for the Clothing and Men's Wear Trade.

Coat Stands
Shirt Stands
Tie Stands
Hat Stands.
and
Wax Figures
for your
Trade.

Recent extensions to our factory allow for treble our former capacity and warrant our ability to give PROMPT deliveries on your Spring orders.

Order now for Easter.

AGENTS:

Vancouver, B.C., M. E. Hatt & Co., Mercantile Bldg. Montreal, Que., E. O. Barette & Co., 301 St. James St. Winnipeg, Man., O'Brien Allan Co., Phoenix Block, Halifax, N.S., D. A. Gorrie. Box 273.

Special Values

"Direct from Mill to the Trade"

"Through Commission Merchants."

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool — SCOTTISH WOOLLEN — **Scotch Tweeds**

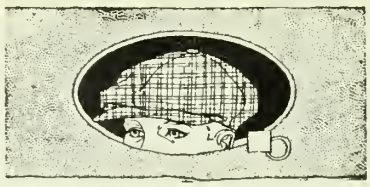
"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

On account of
THE HEATHER MILLS COMPANY, Selkirk (Scotland)
"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers — Mappin & Webb Building, 10 Victoria Street, MONTREAL — *Commission Merchants*



For Your Play
in the
Great Outdoors

CANADIAN BRAND CAPS are designed for the man who golfs, motors or travels.

CANADIAN BRAND CAPS meet the actual needs of the most ardent Sportsmen, being the acme of refinement in materials and tailoring.

There is a Canadian Cap for every sport and every season.

Obtainable at the best Stores in every Town or City.

CANADIAN CAP TORONTO

CANADIAN CAPS

Dealers generally approve the smartness of style, the goodness of materials, and the cleverness of the manufacture of Canadian Brand Caps.

Fall 1920 will find our capacity increased and we will be in a position to serve you even better, but our advice is

ORDER NOW.

Canadian Cap Co.,
Richmond St., W. TORONTO

YOUR BOYS' DEPARTMENT

IS NOT COMPLETE WITHOUT

LION BRAND
BOYS' BLOOMERS

Their superior qualities will commend them to your sense of good value.

Their snappy, well-cut lines and attractive materials, make them ready sellers everywhere.

The genuine, all-round wear, for which they are noted, will bring you customer-satisfaction and confidence in your goods.

See our new Spring lines!

The Jackson Mfg. Co., Limited
CLINTON, ONTARIO

Factories at
Clinton, Goderich, Exeter and Hensall

CAPS

CAPS

FOR THE WELL DRESSED MAN

Our Spring range of snappy, jaunty Caps leaves nothing to be desired by the smartly dressed man. Included are several lines of fine English Tweeds that are quite unusual in design and coloring, with linings to match.

Ontario Caps are made by skilled workers in a modern factory equipped with every facility that makes for perfection in their manufacture.

If you have not had a visit from our representative, drop us a post card.

Samples will be gladly sent.

ONTARIO CAP CO.
34 St. Patrick St. - - - TORONTO

DENT'S GLOVES
ARE THE BEST

200 Years Reputation Travellers Now Booking Orders

DENT, ALLCROFT & CO., MONTREAL

For Immediate Delivery

Blue Serges, Plain and Fancy Worsteds that are wonderful value in these days of high prices. They are made in many new smart designs, and will become leaders wherever shown.
With a well-selected stock of clothing you can sell every man in your town who wants

Up to Date Style with Excellent Workmanship

Our travellers are now on the road. If they do not call post card us.

We aim to please.

JAMES & CO., Limited
Manufacturers of Boys' and Youths' Clothing
200-206 Adelaide St. W., Toronto

Better Fabrics mean Better Sales

The careful selection of materials, together with the style, workmanship and general appearance of our *Boys' Clothing* have placed them in a foremost position.
That is the combination that Mothers and Boys like namely:

Wearing Qualities
and
Style

Our Boys' Clothing has both.

Our line is winning golden opinions and making many new friends. Have you seen them. If not, get in touch with us.

Toronto Clothing Mfg. Co.
200-206 Adelaide St. W. Toronto

Perfect Freedom, Solid Comfort
and
Long-Wearing
Non-Tearing
Service
are the factors which boost your sales of "**Goodhue's**"
Star Brand Overalls

FOR SALE HERE

Selling such a well and favourably-known brand of overalls is a distinct business asset to your Store—an asset which resolves itself into hard cash by quick turnovers in your overall business.

Display this Card in your shop window and **watch your overalls go**

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg. Ottawa: 76 O'Connor St.

Tailor Craft Clothes

Tailored up to the highest standard of excellence and second to none.

These cleverly designed models are particularly appealing to the natty young man of to-day, while our more conservatively styled garments are equally popular with men who do not want the ultra-fashionable.

TAILOR CRAFT TRADE MARK

You will find our fall line unusually tailored and well made. See our samples in the attractive patterns and rich materials which stamp Tailor Craft Clothes as distinctive.

Dominion Clothing Co.
157 St. Paul St. West, Montreal

New Model Coat Form No. 2014 A

When you think of
DISPLAY FIXTURES
think of
DELFOSSE
the leading fixture house of Eastern Canada.

New Bust Forms, Fixtures, and Wax Figures

Everything for the neater arrangement of your goods.
We are mailing now 15,000 of our new illustrated catalogues. If you don't receive a copy, a postal card will bring it to you.

DELFOSSE & CO.
247-249 Craig St. W. Factory, 1 to 19 Hermine St.
MONTREAL

Suits and Overcoats for Young Men

Our suits and overcoats for young men cannot be surpassed for smartness of cut, appearance and serviceability of materials, and all-round solid value.

Your customers are sure to find wear and satisfaction in our suits. They are stylish in cut, and they *stay* stylish.

The genuine pride of our expert designers and workers is shown in the exacting finish of each and every detail.

Our Fall line will convince you that nowhere can better value be found. The materials are well selected, in smart colorings, made up in the most approved styles of the season.

Our travellers will soon be on the road with samples. Be sure to see them. If you do not have a call from our traveller in your territory, drop us a card.

THE PUNCHARD-BIRRELL CO.

545-7-9 King Street West

TORONTO

The Kay Cutting Company

Manufacturers of

NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

THE KAY CUTTING COMPANY

734-36-38 St. Paul St. W., Montreal

Stocks carried at TORONTO and WINNIPEG

A Pair of Pants

Pants are like molasses, thinner in summer and thicker in winter.

If you want to make pants last, make the coat and vest first, or get them **from the Vineberg Pants Company.**

Owing to our stock being so heavy and bought at old prices, we have not advanced our prices, but will give our customers the benefit.

Our representatives are now on the road. If you were satisfied last season, think of them again.

160 McGill Street, Montreal

Is your stock attractive and complete in

Your Men's Department?

In the different lines we offer you, you will find genuine value that cannot be surpassed elsewhere. Our goods always appeal to the careful buyer. Order early to ensure best selection at lowest prices.

Working and Outing Shirts
Flannels, all Shades
Tweeds, Sateens
Drills, Oxfords
Flannelettes
Night Shirts
Pyjamas
Boys' Waists

Our travellers are now on the road with our range for Spring 1920.

The Deacon Shirt Co.
Belleville Ontario

Quality

and reasonable price combined with stylish tailoring make our extensive range of **Men's and Young Men's** for Fall, 1920.

Our travellers will shortly call on you with a complete range for Fall delivery and also a good range which we can offer for immediate. Be sure you see them.

FOR THE BOYS

Our fine display of School Suits and Knickers is worthy of special mention.

EASTERN PANTS MANUFACTURING CO.
324 NOTRE DAME ST. WEST MONTREAL, QUE.
Makers of
MEN'S, YOUTHS' AND BOYS' PANTS AND BOYS' SUITS.

SPRING 1920 FALL

"UNIVERSITY CLOTHES"

for Men and Young Men

For many months WE have prepared—Now we are ready!

There awaits YOU, Mr. Merchant, a revelation in distinctive models for immediate and fall delivery, fabrics, the finest that expert selection can procure.

The Heads of our Cost Department have been remarkably keen in holding down prices—of this you will be quickly convinced.

MARCH 15th is the day set for our travellers to start; in the office, factory, showrooms—throughout our entire plant our men are imbued with the confident spirit that only high-grade merchandise instills.

We may be looking for an agency in your Town—Write us!

"Let us get acquainted."

HOFFMAN, DUCOFFE & COMPANY
MONTREAL

12 to 19

12 to 18 1-2

12 to 18 1-2

12 to 18 1-2

KANTKRACK TRADE MARK REGISTERED Composition COLLARS

A Saving of 3 Cents a Day

is a saving well worth considering these days. Your customers will instantly appreciate the economy of wearing KANTKRACK Collars, when you tell them how they save Laundry bills, and how KANTKRACK takes the place of a dozen other collars—easily effecting a saving of 3 cents a day.

Linen-like in appearance, and always up-to-the-minute in style, they are always appreciated. All the smart, becoming styles preferred by your customers will be found in the wide range of KANTKRACK Collars.

MADE IN CANADA

Parsons & Parsons Canadian Company

Makers of the
Famous KANTKRACK Composition Collar
HAMILTON, CANADA

Est. in U.S.A. 1879 Est. in Canada 1907

A. E. RICHARDSON & CO.

Wholesale Custom Tailors

Specializing in

STRICTLY HIGH GRADE WORK ONLY

Write for our

"SPECIAL ORDER SAMPLES"

and

A TRIAL ORDER will CONVINCE YOU

A. E. RICHARDSON & CO.

Makers of

HIGH GRADE CLOTHING FOR MEN

172 Simcoe Street Toronto

Our travellers are now out with a complete and up-to-the-minute display of—

Spring Neckwear

You will find our styles and colorings just right, and our values mighty hard to beat.

Increasing business has made necessary our

MOVING TO LARGER QUARTERS

at

1184-1188 Queen St. West

Toronto

With increased space and facilities we hope to serve your interests better than ever.

Arrow Neckwear

THE ARROW NECKWEAR COMPANY, LIMITED

TRADE MARK REGISTERED
COLLEGE BRAND
"Clothes"
FOR YOUNG MEN AND MEN WHO KNOW

A Little Later—but worth waiting for

Owing to the unusual conditions under which we are operating today, both as to labor and materials, our travellers will not leave with the **Fall Range of College Brand Clothes** before April 15th.

This delay will, however, enable us to go out with a better line than ever and to assure absolutely deliveries of everything we sell.

College Brand Clothes for the coming season will be better than ever, in every respect, as to style, workmanship, materials and snappy, attractive models.

Do not miss your chance this season to get in on the best selling line in Canada.

A campaign of national advertising is now in course of preparation which will create a greater demand than ever for **College Brand Clothes. Write us now** for appointments and exclusive agencies.

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)

"WHERE-TO-BUY"

DIRECTORY

Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN

D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

Agencies Wanted

Manufacturer's agent with headquarters in Montreal and good connection with the wholesale trade throughout Canada, is open to represent manufacturers of Men's Wear, such as Caps, Gloves, Shirts, Overalls, etc. Highest reference. Apply Box M, Men's Wear Review, 128 Bleury St., Montreal.

SHOWER PROOF GARMENTS FOR Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate.

Special discount to the wholesale trade.

SCHWARTZMAN BROS.
1448 St. Lawrence Blvd Montreal

AGENCIES WANTED

For **men's and women's ready-to-wear clothing, hosiery, knit goods, etc.**

Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

Do You Read All the News When You Buy a Paper?

If you just skim over it you miss important items about your business. We read every column of the Canadian newspapers as a business and select every item on which we have an order. In this way we gather important news for our many customers and give to them a service which cannot be duplicated in any other way.

We cover United States as well and any subject written upon by the newspapers can be watched for important items. We supply advertisers with ads; wholesalers with new stores and local demand; manufacturers take all local mention of their goods as well as articles on markets, imports, new products, etc. We can supply you with a prompt service which will keep you up to the minute at a moderate rate. Drop us a line.

Canadian Press Clipping Service
143-153 UNIVERSITY AVE., TORONTO

His First Long Pant Suit Our Specialty

Snappy Styles for Young Men and Juveniles

Our attractive range will make a favorable and lasting impression with the young men who visit your store. They will get the *Quality* idea and help to make them life-long customers. The variety of practical styles, coupled with quality fabrics and thorough workmanship compels the attention of merchants who appreciate the value of building a *Quality* reputation.

We absolutely guarantee our Styles and Fit.

Make it a point to see our attractive range.

York Clothing Co., 35 Church St., Toronto

Introducing to the Trade

"BARRIECLOTH"

The coat illustrated is made of BARRIECLOTH, a new fabric of our own manufacture. This cloth is all wool, and is positively GUARANTEED to outwear any cloth on the market to-day. Its exceptional wearing qualities, and attractiveness, will commend it very strongly to your customers.

The linings used in this coat throughout, are also of our own manufacture—in sterling quality.

BARRIECLOTH is made in Browns, Black, Heather Blue mixture, Green mixture and Oxford Grey. Travellers are now out with samples for Fall. Be sure to see samples of this unusual cloth. You will be delighted with it.

We make Ulster Coats for Youths, as well as for men.

THE
ROBE AND CLOTHING CO.
LIMITED
KITCHENER ONTATIO

Western Canada—Centre of Drug Smuggling

IS Western Canada the centre of the illicit drug traffic of the continent? Does the underground system, by which the body and soul-destroying narcotics are distributed to the addicts of America begin on Canadian soil?

Official U.S. investigators say so, and, in discussing the drug traffic in the March 15th issue of MACLEAN'S, Mrs. Murphy (Janey Canuck) acknowledges that there may be some truth in the statement.

In this article, the second in a series that she is writing after thorough investigation, Mrs. Murphy traces the ramifications of the underground system—how the drugs are smuggled in and purveyed to the hopeless thousands, the whole sordid story of the filching of souls and the degrading methods by which it is done.

Mrs. Murphy's articles are beginning to stir things up in Canada on the drug question. Ottawa is showing an interest, the police of many cities are displaying unusual zeal, the newspapers are awakening to the menace. Mrs. Murphy will continue her series until she has laid bare the whole truth about this danger that is gripping Canada.

Eight Months Adrift in the Arctic
By STORKER STORKERSEN

The remarkable story of how a small party of Canadian explorers, headed by the author, spent eight months adrift on ice floes in the Arctic Ocean and came back safe and sound and with a wealth of scientific data. This story has been written for and appears exclusively in MACLEAN'S.

All We Like Sheep
By NELLIE L. McCLUNG

A humorous article on a Canadian author's venture into the sheep business and what befell her.

Commerce in the Clouds
By J. VERNON McKENZIE

An interesting article on the uses of aircraft for commercial purposes in Canada.

Letting Herb Do It
By J. L. RUTLEDGE

A sketch of the remarkable business career of a young Canadian, Herbert J. Daly.

Get Your Copy Early

Another Issue will be on the Newstands April 1st

In addition many other articles, stories and serials by well-known authors.

"Review of Reviews" Section

Some of the reprinted articles found in this department are:

German Government Will Be Overthrown
Changing the Shape of England
Eleven Millions Are Starving
Whither is the Earth Travelling?
Farming in an Inferno
A German Plan That Failed
One Hundred Million Women Have Vote
The Inside Story of the Bullitt Mission
Locating the Reasons for Unrest
The Land of Model Husbands
"Bully" Hayes, a Modern Pirate

You pay no added exchange when you buy Canada's National Magazine

Over 80,000 Canadian Families Read

MACLEAN'S

"CANADA'S NATIONAL MAGAZINE"

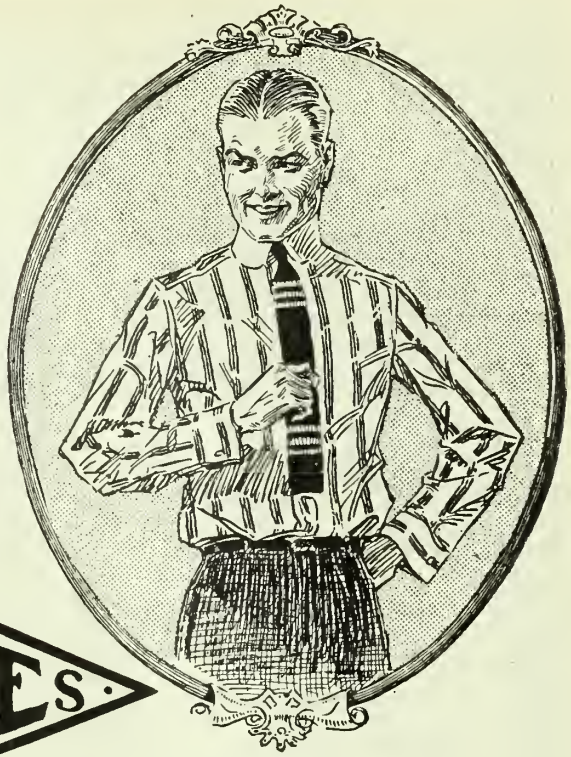
MARCH 15th ISSUE *Now on Sale at All News Dealers* *20c*

He's Satisfied!

The man knows what he wants when he sees the "Hercules" label. He recognizes the taste and careful selection of patterns which is so apparent in our Spring lines.

Hercules Shirts are good to look at and good to wear. All of which makes them a good line to sell.

You can get a Hercules Negligee, Outing, or Work Shirt, in all the popular materials.



HERCULES

Garment Co., Limited

Head Office: Montreal

Factories: Montreal and Louiseville, P.Q.

This Trade Mark sells "CEETEE"

Remember—there is no low grade or cheap "CEETEE"—only the very highest grade and best quality underclothing bears the famous "CEETEE SHEEP" trademark. If you are catering to the best trade in your district you must sell "CEETEE"—
For ordinary underwear you will find TURNBULL'S brand at least the equal of any made in Canada.

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

MADE BY

THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S "M" Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

PREMIER PANTS

Premier in name—Premier in style, quality, fit and material. Easily an all-round leading line.

Always a large stock on hand for immediate delivery.

Wait to be shown our line by our representative before placing your order, or we would be pleased to submit samples upon request.

The Premier Pants Mfg. Co.

435 St. Paul St. W. MONTREAL

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

WANTED — TRAVELLER COVERING MOST OF MARITIME Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

ESTABLISHED ENGLISH AGENT, HEADQUARTERS LONDON, visiting Canada, desirous of representing or distributing Canadian manufactured goods in the British Isles. Box 194, Men's Wear Review, 143-153 University Ave., Toronto.

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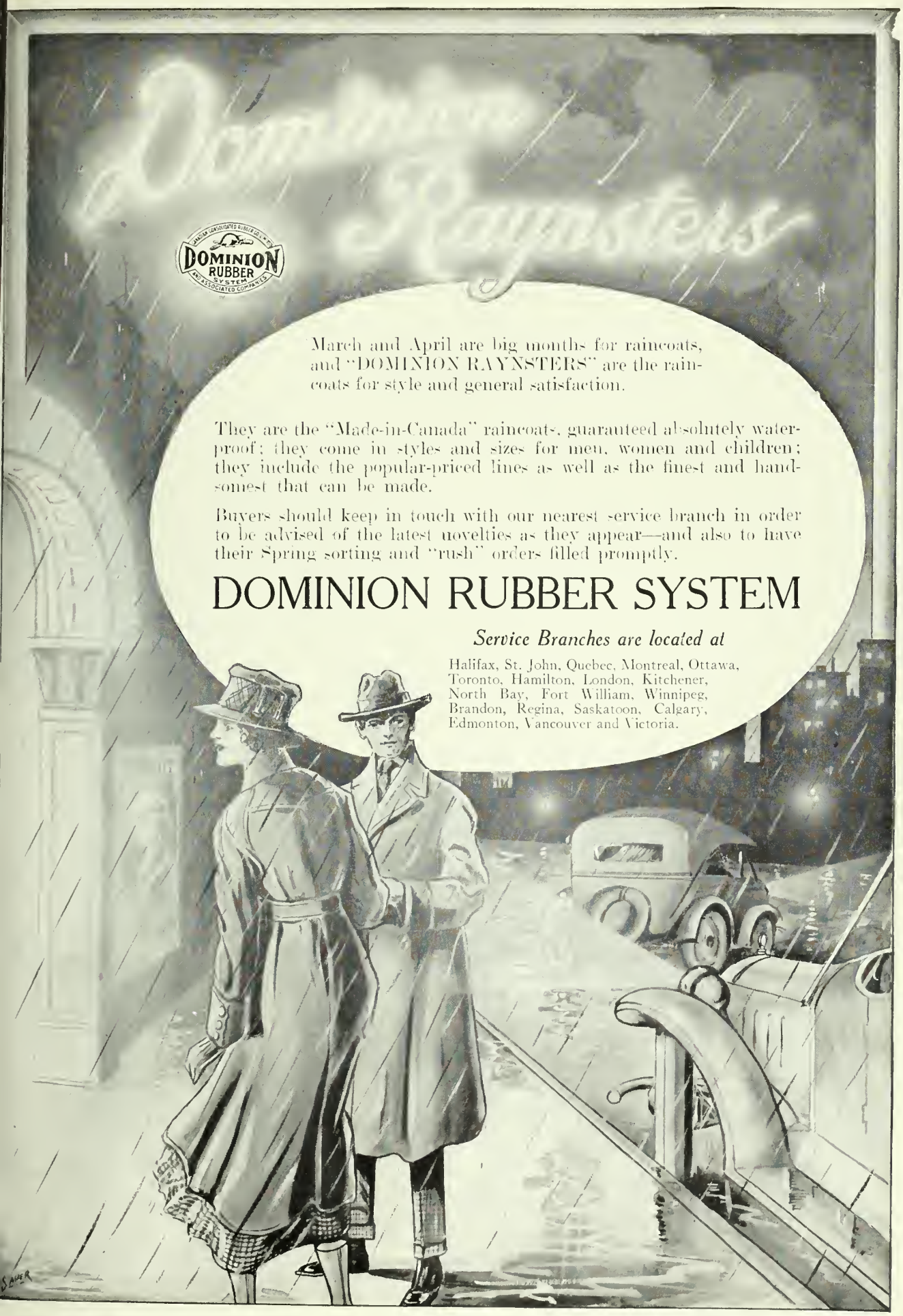

Dominion Raynsters
DOMINION RUBBER SYSTEM
March and April are big months for raincoats, and "DOMINION RAYNSTERS" are the raincoats for style and general satisfaction.
They are the "Made-in-Canada" raincoats, guaranteed absolutely waterproof; they come in styles and sizes for men, women and children; they include the popular-priced lines as well as the finest and handsomest that can be made.
Buyers should keep in touch with our nearest service branch in order to be advised of the latest novelties as they appear—and also to have their Spring sorting and "rush" orders filled promptly.
DOMINION RUBBER SYSTEM
Service Branches are located at
Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Vancouver and Victoria.

TOOKE SOFT COLLARS SEASON 1920

G.W.V.
(GREAT WAR VETERANS)
BAND 1 POINTS 3
FINEST ENGLISH POPLIN
WITH TOOKE HOOK

EWING
BAND 1¼ POINTS 3
FANCY SILK POPLIN
WITH TOOKE HOOK

GRENVILLE
BAND 1¾ POINTS 2½
SPECIAL SILK JERSEY
CLOTH
WITH TOOKE HOOK

PLYMOUTH
BAND 2¼ POINTS 3½
FINE FIBRE SILK POPLIN
WITH TOOKE HOOK

STANFORD
BAND 1½ POINTS 3½
SILK POPLIN
WITH TOOKE HOOK

CUMFY
BAND 1¾ POINTS 3
SELF STRIPED CAMBRIC
WITH TOOKE HOOK

GUNNER
BAND 1¾ POINTS 3½
FANCY SILK POPLIN
WITH TOOK HOOK

LINWOOD
BAND 1¾ POINTS 3½
FANCY PIQUE
WITH TOOKE HOOK

DEMPSEY
BAND 1¾ POINTS 3¼
SATIN STRIPED SILK POPLIN
WITH TOOKE HOOK

CARLAW
BAND 1¾ POINTS 3¼
SILK CREPE
WITH TOOKE HOOK

PELTON
BAND 1¾ POINTS 3¼
SATIN STRIPED MADRAS
WITH TOOKE HOOK

SHERBROOKE
BAND 1½ POINTS 3½
FANCY MADRAS
WITH TOOKE HOOK

BRYANT
BAND 1½ POINTS 3½
HEAVY FUGI SILK
WITH TOOKE HOOK

BLACKWELL
BAND 1¾ POINTS 3¼
FANCY FIBRE SILK
WITH TOOKE HOOK

TOLEDO
BAND 1⅞ POINTS 2¾
FINE ENGLISH PIQUE
BUTTONS ON BAND

FAVERSHAM
BAND 2¼ POINTS 3½
FANCY FIGURED SILK
POPLIN
WITH TOOKE HOOK

CLIFTON
BAND 2 POINTS 2½
FRENCH PIQUE
WITH TOOKE HOOK

DAWSON
BAND 1¾ POINTS 2½
PLAIN PIQUE
WITH TOOKE HOOK

KENTVILLE
BAND 2¼ POINTS 2½
FINE PIQUE
WITH TOOKE HOOK

CORNWALL
BAND 2 POINTS 2¼
FRENCH PIQUE
WITH TOOKE HOOK

MEN'S WEAR REVIEW

Vol. X | Publication Office: Toronto, April, 1920 | No. 4

The Williams, Greene & Rome Co., Limited, Kitchener, Canada

THE "CLUB" MARK REGISTERED

RIP PROOF

THE "CLUB" MARK REGISTERED

The New

PERRIN

The New Lock-Stitch Prevents Ripping

THERE WILL BE A BIG SALE FOR THIS POPULAR GLOVE
BE SURE YOUR STOCK IS EQUAL TO THE DEMAND

P. K. COMPANY, LIMITED

Successors to PERRIN FRERES & CIE, Sommer Bldg., Montreal

MEN'S WEAR REVIEW., April, 1920. Volume X. Published every month by the MacLean Publishing Co., Limited. 143-153 University Ave., Toronto. ,Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

LANG TENNIS SHIRT
The Lang Shirt Co., Limited. Kitchener Canada
Collar buttoned down back and front retains neatness of appearance.
Specially made outing shirt fabric in good quality white basket weave.
THE Lang SHIRT.
Not a coat shirt. It cannot gape open, no matter how strenuous the game.
The buttoned cuff is convenient and avoids loss of valuable links.

MARATHON
WASHABLE FLEXYDE
BELTS

THE 1920 SPRING MODELS of Marathon Flexyde Belts are increasing in popularity with those particular dressers who want something different and more "classy."

They are but three-fourths of an inch in width—the Marathon Washable Flexyde makes this narrow belt practical for lasting satisfaction—and come in Black, Cordovan and White, with Nickel-Silver, or Green Gold or Yellow Gold Front "Giant-Grip" Buckles, suitable for monogram or initials. At this time deliveries can be made immediately, but we suggest your placing orders at once.

Watch for the announcement of a complete line of Ladies' Sport Belts —of Marathon Washable Flexyde— in plain colors and white, and mottled effects. A new idea for men's stores to attract women customers and increase business and profits.

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts.
FULL LINE CARRIED IN STOCK AT ALL TIMES.

MARATHON FLEXYDE BELTS

are being advertised nationally in scores of the biggest and best newspapers, continually, by the biggest campaign ever conducted on belts.

TRADE MARK REGISTERED

COLLEGE BRAND "Clothes"

FOR YOUNG MEN AND MEN WHO KNOW

Never Before

in the history of good clothes has the "College Brand" label meant so much to the buyer as now.

In the face of adverse conditions, the service and exceptional values rendered by this company, to all who have sold **College Brand Clothes,** is sufficient guarantee that **College Brand Clothes** is the merchandise of the day to be embraced by every live, wide-awake and reliable clothier who is looking not only for *good profit*, but to establish a trade that will stay with him.

Without increasing the overhead cost (on account of the larger volume of business) we are about to commence an extensive plan of advertising which will educate men shoppers and create a bigger demand for **College Brand Clothes.**

You, as a dealer in high-class men's clothes, will profit greatly by this

Campaign of National Advertising

which is now being prepared.

Our men will start out about April 15th with our Fall and Winter range.

S. B. Dexter Belted Model

Write us now for appointments and exclusive agencies

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)

COPPLEY, NOYES & RANDALL,
LIMITED.

Proper Clothes for Men and Boys

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

Coppley, Noyes & Randall, Limited
Hamilton, Ontario

C. N. & R.
CLOTHES

Our Pride in the Name
is
Your Assurance of Satisfaction

In our Fall and Winter lines you will find the five essentials of service are worked out in every garment—the perfect fit, the durable cloth, the correct tailoring and the pleasing style—and the standard of value which the price of the pocket assures.

Complete confidence in goods is yours if you stock C. N. & R. lines.

PROPER
CLOTHES

The Kind the Real Boy Wears

Their individuality and style features makes a hit with every boy and what is just as important they will please the boys' parents because of their splendid wearing qualities. You can assure your customers with confidence that PROPER CLOTHES will stand the supreme test of every-day, hard, rough usage.

Coppley, Noyes & Randall, Limited
Hamilton, Ontario

A CUSTOMER'S opinion of your store and the goods you sell is not formed when he is making his purchases. He forms his opinion according to the satisfaction he feels as he walks along the street or sits beside the fireplace.

You will experience a sense of security in recommending Penmans Hosiery to your trade, knowing that, day in and day out, they are silently driving home the message to their wearers that your store is a quality store.

Penmans
Limited
Paris

Penmans

HOSIERY *for* MEN

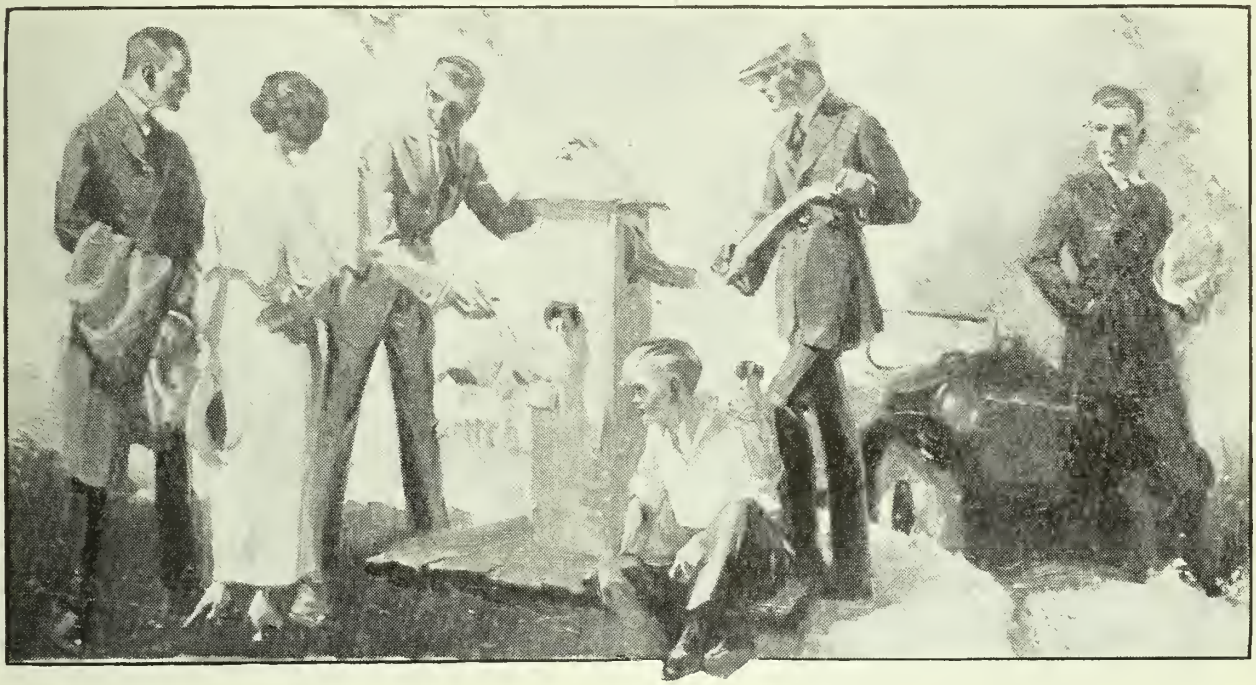
"THE STANDARD of EXCELLENCE"

169

FASHION-CRAFT

QUALITY CLOTHES

MODELS—SUITABLE FOR ALL OCCASIONS



A BRANDED LINE OF MEN'S CLOTHES WITH AN ESTABLISHED REPUTATION FOR QUALITY, STYLE AND VALUE.

EXCLUSIVE SELLING RIGHTS GRANTED TO LIVE WIRE MERCHANTS AT POINTS WHERE THERE IS NO REPRESENTATIVE.

IF INTERESTED WRITE PROMOTION DEPARTMENT

Fashion Craft Mfrs., Limited
MONTREAL

Just Good Judgment

actuates the man who chooses T. & D. Clothes.

Since the organization of our business, many years ago, we have been making clothes for men who show good judgment in dressing.

It is, therefore, just as good judgment and good business on your part to sell T. & D. suits to your patrons, as it is on their part to wear them. In

T. & D.

CLOTHES FOR MEN

you get style, fit and finish at much lower costs than the style, fit and finish would lead you to believe, therefore the T. & D. line is a **very** profitable line to carry.

Our salesmen are out on their territories with complete lines of Fall and Winter suits. We sell exclusively to one high-class clothier in each district.

We will be very glad to hear from you—write us.

Thornton & Douglas,

LIMITED

Hamilton -:- Canada

STANDARDIZATION

Talk won't prove quality—when you stop and contrast the disappointment of cheap goods with the satisfaction of known and proven good merchandise. You will have to admit that — the difference is worth while.

CROWN PANTS have set the standard for honest value and satisfaction giving qualities for many years. Their reputation has been built as a result of specialization.

Our travellers are now on their respective routes with a full line of Tweeds and Worsteds. We are specializing on pants to match suits in designs that are most popular. It will pay you to wait until you see our range.

CROWN PANTS COMPANY

322 Notre Dame Street, West
MONTREAL

Special Values

"Direct from Mill *to the Trade"*

"Through Commission Merchants."

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool SCOTTISH WOOLLEN **Scotch Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

On account of
THE HEATHER MILLS COMPANY, Selkirk (Scotland)
"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers Mappin & Webb Building 10 Victoria Street MONTREAL *Commission Merchants*

Figure It Out for Yourself

Much can be said in favor of the material and workmanship of

Lion Brand Bloomers

but to fully appreciate the real value from a standpoint of profit you should investigate our new Spring lines.

The Jackson Mfg. Co., Ltd.

CLINTON, ONTARIO

Factories : Clinton Goderich Exeter Hensall

WB Barriecloth WEARS BEST REG'D
THE ROBE & CLOTHING CO. LIMITED
—KITCHENER, ONT.—

Every man investigating it will buy it by preference. This cloth is a new fabric of our own manufacture, and is positively GUARANTEED to outwear any cloth on the market to-day.

BARRIECLOTH is made in Brown, Black, Heather, Blue Mixture, Green Mixture and Oxford Grey.

In your own interest—your request to see our lines should not be delayed. We make Ulster Coats for Youths as well as for men, also Mackinaw coats of fine quality.

THE
Robe and Clothing Co.
LIMITED
KITCHENER -- ONTARIO

Arrow Neckwear Specials

Bat Wing Ties

They will be ready sellers this Spring and Summer. We have an unusually good line of silks especially suitable for this popular tie at moderate prices.

Wash Ties

For immediate delivery, in the newest shapes and colorings a limited quantity at $4.25 a doz. Order at once.

Extra Special at $6.00 a Doz.

Shepherd Checks. We have 3 ranges of assorted 6 color border end Shepherd Check Ties. These silks were purchased before the war and are easily worth twice the money.

We are now settled in our new factory at

1184-1188 Queen St. West
TORONTO

With increased space and facilities we hope to serve your interests better than ever

THE ARROW NECKWEAR
COMPANY, LIMITED

Arrow Neckwear

GEORGE BRETTLE & CO. LTD

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade

Reg'd Trade Mark

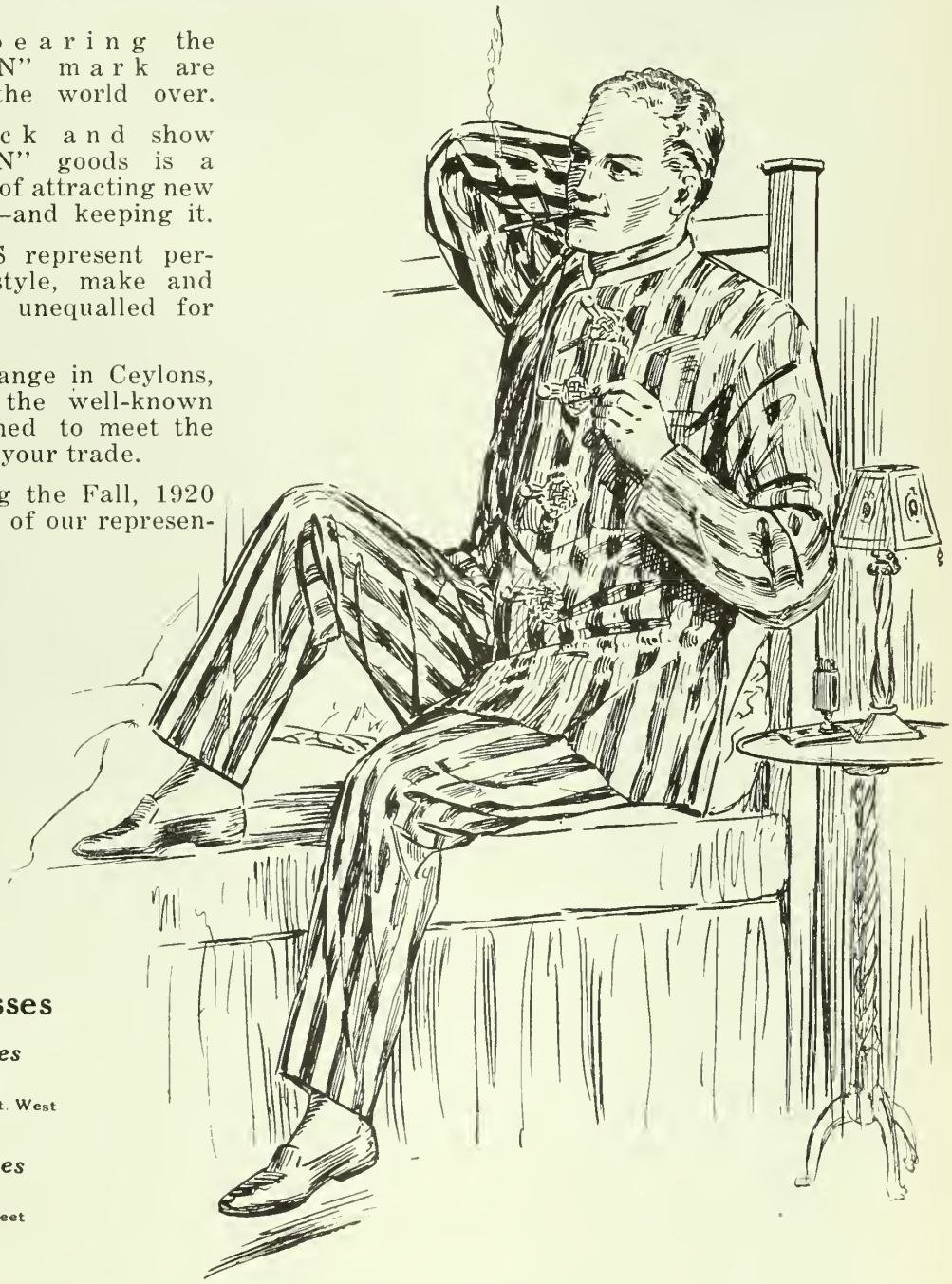
Goods bearing the "OBERON" mark are trusted the world over.

To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.



The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings — all guaranteed absolutely fast to washing.

Samples at These Addresses

Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St. West
Toronto

Western Provinces

Mr. G. E. Ledder
Grace Court, Cornox Street
Vancouver, B.C.

George Brettle & Co., Ltd., 119 Wood Street, London, E.C. 2

TRADE MARK REG'D

New Era

CLOTHING

'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

Attention, Clo

Our travellers will leave
respective

This is done so as not to inter
our Spring Orders by

We, therefore, ask customers
orders until after

NEW ERA CLOTHES *possess the maximum of quality and style* at the *minimum of price.* That is the reason why dealers who handle our goods have progressed from success to success.

OUR RANGE for Fall, 1920, is broad enough to comprise every requirement in satisfaction-giving clothing for Boys, Youths, Young Men and their more conservative elders.

IN PRICE, we begin where we can supply legitimate merchandise, and we end where extravagant refinements encroach on production.

THE FREEDMA

Sommer Building

thing Buyers

on April 15th for their
erritories

ere with the making up of
getting up Fall Samples

o kindly defer placing their
seeing our Fall line

TRADE MARK REG'D

New Era
CLOTHING

'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

OUR CLOTHS are gathered from the staple products of Canadian mills, with a sprinkling of the novelties produced by our neighbors across the line.

OUR MODELS are up-to-date in every respect, being the result of vigilant study of present-day needs and fashions.

New Era Clothes have a distinctiveness of their own, but—

" 'Tis the Quality behind the Name that Counts."

N COMPANY
Montreal

Canadian Brand Caps for Particular Men and Boys

Canadian Brand Caps are perfect in every detail, being the acme of refinement in tailoring and material and the price is no more than asked for caps of inferior quality.

Canadian Brand Caps for every season at reasonable prices:

Our range for Fall, 1920, is now complete and with our increased capacity we are in a position to serve you even better than we did in the past. Put us to the test.

A post card will bring our samples or salesman.

Canadian Cap Co.

Richmond St. W. - - Toronto

SPECULATION

It comes out of your pocket when you guess wrong. There is no guessing about the durability, satisfaction and style of

DUKTEX COATS

The large scale of production has enabled us to hold our prices down to a 25% increase over a period of 3 years, while other similar garments have advanced 100%. It seems incredible, but it is nevertheless

A POSITIVE FACT

Our 16 salesmen are now out with a complete range of DUKTEX Coats. *Individuality of style and exclusiveness of designs* are the principal features of our range.

It will be to your interest to keep your eye open for our salesmen.

DUKTEX COAT COMPANY

Makers of Specialty Coats

322 NOTRE DAME STREET WEST - - - - MONTREAL

ART CLOTHES
COOK BROS & ALLEN LIMITED
TRADE MARK

In the making of ART CLOTHES

we have a precious thing to guard—the fact that every man wearing our clothes is inseparably associated with us. Consequently we safeguard our own business in giving 100% satisfaction to the wearer.

Among the most gratifying results of this policy is the support it has won for us among leading apparel merchants.

There are a few sets of samples to be placed in good hands where we are not already represented.

"WE SOLICIT INQUIRIES"

Better Write or Wire To-day

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

A Word to The Wise — MR. HATTER

You recall the trouble you had during the past year in getting what you wanted when you wanted it most.

Owing to conditions over which manufacturers had no control, notably the securing of raw materials, it was impossible to make deliveries promptly.

As these conditions show no sign of improvement, we suggest that you let this announcement serve as a timely reminder.

Order early and cover your requirements fully

The Wolthausen Hat Corporation

Limited

Makers of the nationally advertised

BROCK HAT

Head Office and Factory: BROCKVILLE, Ont.

Sales Rooms:

MONTREAL
Mappin & Webb Bldg.

TORONTO
Cosgrave Bldg.

"Art Kraft" Clothes

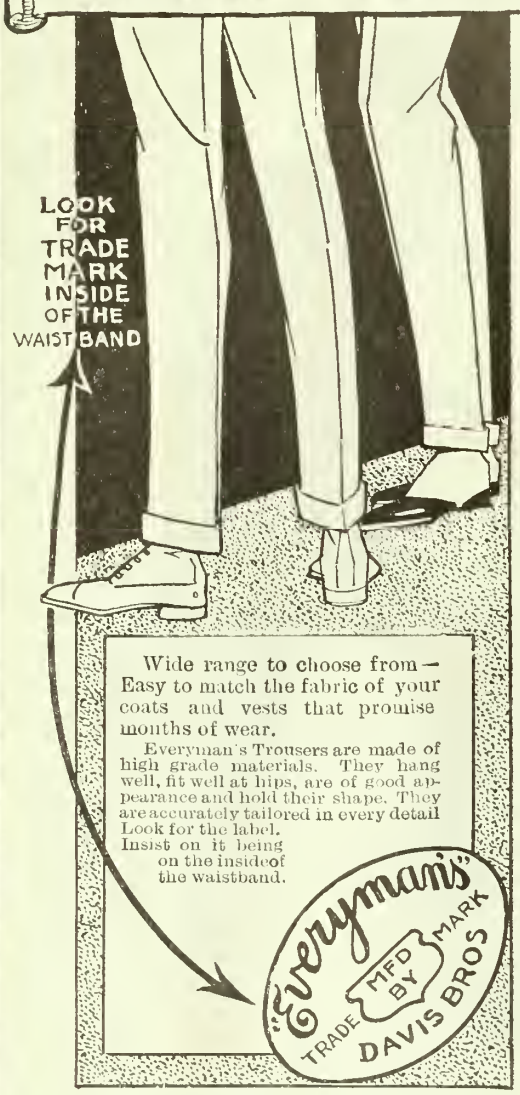
The merit of the Art Kraft line is founded in conscientious workmanship, up-to-the-minute styles and good looking serviceable materials.

You will recommend them to your customers with no less sincerity than we recommend them to you.

"Clothes of Distinction"

WALTER BLUE & COMPANY LIMITED
SHERBROOKE, QUE.
COATICOOK, QUE. MONTREAL, QUE. WINNIPEG, MAN.

·WHAT·YOU·WANT·
-AND-
·WHAT·EVERYMAN·WANTS·
-IS-
EVERYMAN'S TROUSERS



To Our Customers

The prices of raw materials are still increasing. Place your orders now. By so doing you will protect yourself against higher prices and ensure early delivery.

DAVIS BROS.
HAMILTON, CANADA

KANT KRACK
TRADE MARK REGISTERED
COLLARS

13 to 18

12 to 19

Need No Laundering

Which means a saving of 3 cents a day. Linen-like in appearance and will outwear 6 so-called linen collars. Every collar is guaranteed to make good or we will through the dealer.

Here are a few of the important features in KANT KRACK Collars—One price only, a flexible tab, a long back slit, reinforced back buttonhole and superior linen finish.

One Grade Only and That the Best.

12 to 18 1-2

12 to 18 1-2

The
Parsons & Parsons Canadian Company
HAMILTON - CANADA
ESTABLISHED IN U.S.A. 1879
ESTABLISHED IN CANADA IN 1907

The Mark of an Honest Product Standardized in Quality

Reliable at any and all times

Wear-resisting, comfort-giving overalls with ripless seams, for the man who works hard—the man who insists upon getting dollar for dollar value in everything he buys.

Generous roominess without restricting the free movement of the body during the strenuous work of lifting, etc., solidly sewn buttons and buckles, are just two of the qualities which have made Star Brand Overalls the firm favorite of the workingman.

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg. Ottawa: 76 O'Connor St.

The Kay Cutting Company

Manufacturers of

NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

THE KAY CUTTING COMPANY

734-36-38 St. Paul St. W., Montreal

Stocks carried at TORONTO and WINNIPEG

CHARACTER

SMARTNESS

INDIVIDUALITY

In our Caps we produce texture that has character, and through our designing department we are able to get detailed smartness. Correct tailoring gives the individuality which is an outstanding feature of the Ontario Range.

Included are several lines of fine English Tweeds of unusual design and coloring. If you have not had a visit from our representative, drop us a card.

ONTARIO CAP CO.

34 St. Patrick St. TORONTO

Dressy - Looking Waterproofs *and* Gabardines

Large Stock on hand for immediate delivery.

Our representatives are now out with a full range of samples for immediate and Fall delivery. Mail orders receive special attention.

S. RUBIN and COMPANY

Mfrs. of the "Fit-Well" Waterproofs

437 ST. PAUL ST. W., MONTREAL

After May 1st our address will be New Sommer Building, Mayor Street

Get the Habit of Selling Our Guaranteed Thistle Brand Raincoats

Thistle Brand

Get the Habit of Selling Our Guaranteed Thistle Brand Raincoats

Waterproof Top Coats for Ladies and Gentlemen

Thistle Brand Guaranteed Overcoats are sold in all the best stores from Coast to Coast

Motoring Top Coats Samples now with our salesmen

Unexcelled in Fabric, Style and Workmanship

THE SCOTTISH RUBBER CO., LIMITED

316 Notre Dame Street W. MONTREAL

To be a Guarantee of Perfect Protection from Sudden Summer Showers

Address is:

Sommer Building after May 1st.

is the idea behind each

Davis "Storm Resista"

Waterproof Garment—A thoroughly dependable raincoat which any dealer can offer his customers with pride.

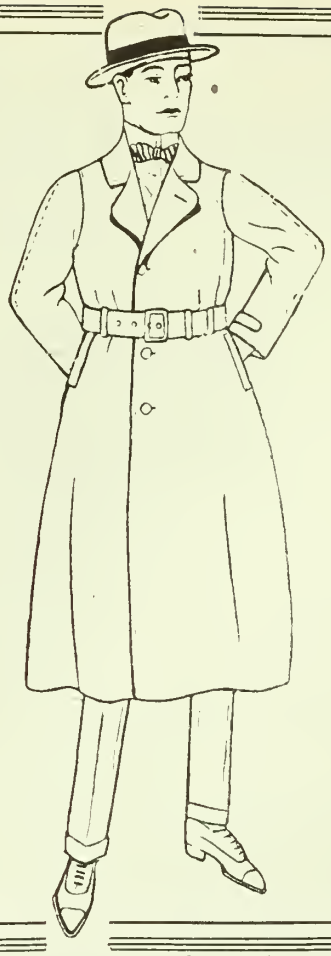
Stylishly-made and attractive-looking new models, together with a complete range of samples, are now being shown by our travellers for immediate and Fall delivery.

H. E. DAVIS & CO.

Manufacturers

117-19-21 St. Henry St., MONTREAL

Address after May 1st, Sommer Bldg., Mayor St., Montreal



Style and Utility

Exemplar Showerproof Coats

This combination of desirable qualities is keenly appreciated by the man who is looking for a weatherproof coat, and the time comes, sooner or later, when he realizes he *must* have one.

It's a surprising thing, the number of men who actually have never bought a raincoat simply because they need that little extra push. Well, the "Exemplar" gives your prospective buyer that push, the moment he sees it.

"Exemplar" showerproofs are tailored from the highest grade gabardines. They are waterproof, fashionable, long-wearing, and are

ENGLISH MADE THROUGHOUT

We have been appointed sole agents for Canada, and therefore can fill orders promptly.

Samples and prices on request

CLAMAN WATERPROOF LIMITED

243 BLEURY ST. - MONTREAL, QUE.

The All-Weather Coat

Double Service
Double Wear
Double Value

This illustration shows one of our new models, a Genuine Cape Leather Reversible Coat.

As a business-getter this coat is without an equal, being positively the best bargain you can offer your customer. The coat appeals to him first, as a stylish, fine-looking coat; next as a thoroughly useful coat; and again as a real bargain. After that it don't take long to convince him that he should have one. The fact of offering him what is practically two coats for the price of one, is a splendid selling point to introduce into your sales argument.

We can supply the "VICTORY BRAND" coats with either a gabardine or a woollen lining, as desired—and AT LESS COST TO YOU than imported coats, in view of the tariff conditions, foreign exchange, etc.

Send for samples and price list.

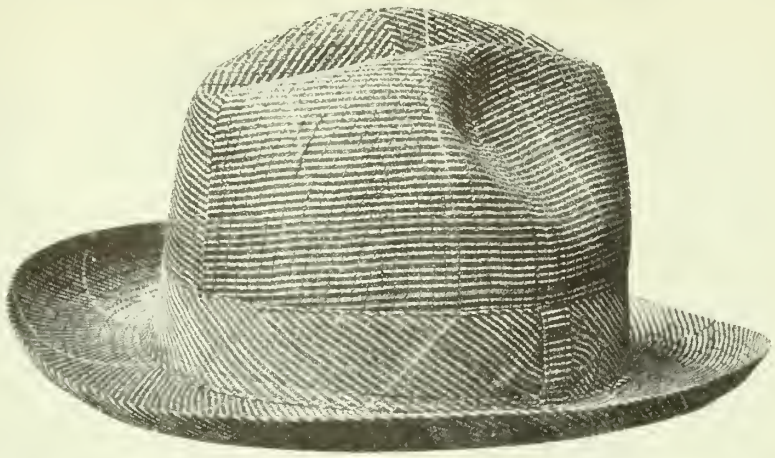
We carry a complete stock of waterproof clothing.

VICTORY BRAND
VICTORIA RUBBER COMPANY

Temporary address

229 Notre Dame Street W., Montreal

More popular than ever



On account of the increasingly high prices asked for both Straw and Felt Hats, there will be a large demand for the lightweight Tweed and Silk Mixture Cloth Hat. We are well equipped to serve you and our range is well assorted in the best sellers.

Palter Hats are well made and will retain their shape in all kinds of weather. Better see these at once to ensure delivery.

Men's and Boys' Caps. Notwithstanding the soaring prices in all departments of manufacture, we have been fortunate in securing a range that we feel sure will meet with your approval.

The House of Service.

PALTER BROS.
TORONTO

TRADE MARK REG'D

UNIVERSITY CLOTHES
FOR MEN AND YOUNG MEN

Embody the little niceties that mean so much to the selling and pleasing qualities of a suit.

Planned by expert designers, created by experienced tailors, from fabrics exclusive and appealing, they are really **ahead of the times,** and instant in popularity.

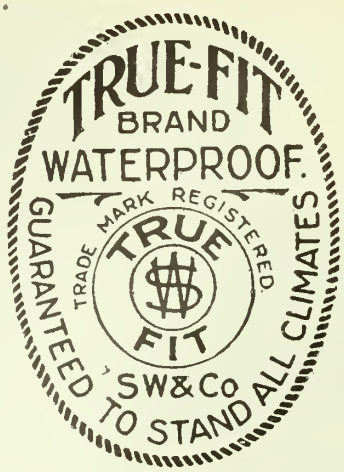
Remember, we have conservative styles as well.

Our salesmen are now showing this interesting range. An inspection will be worth while to any merchant who is catering to the young men's trade.

HOFFMAN, DUCOFFE & CO.

314 Notre Dame St. W. MONTREAL

In Sunshine or in Rain



The knowing buyer will appreciate the clever styling, coupled with absolute dependability in "True Fit" raincoats and motor top coats.

In addition to their excellent appearance they are thoroughly reliable in every kind of weather.

We are the sole agents in Canada for the

Aquatite

Brand Gentlemen's Yarnproof Coats.

These typically English top coats are made in wool gabardine, full and roomy, with or without belt. Every detail is correct from slash pockets to convertible collar.

Our travellers are now on their respective routes with a full range of these coats for Fall and Spring sorting.

Samuel Wener

SOMMER BLDG.,

Big "Husky" Overcoats for Fall and Winter

Great, big, warm, cumfy ulsters including our special "Berkley coat," made from the best English overcoatings. All the fancy tweeds and popular weaves and colorings are represented in our new range. Half silk lined with windproof interlining, piped seams, etc.

These are splendidly made overcoats excelling in style and workmanship, but particularly in the wonderful values offered.

Our travellers are now out with this complete line of attractively-styled, quick-selling overcoats.

and Company
Limited
MONTREAL

Virile Clothing

which stands up under the test

In these days when the cash outlay for a suit of clothes involves more thought and consideration than in previous years, the ordinary man is more than ever obliged to look for a suit of clothes which will yield the maximum wear for every dollar he spends.

This LIVE quality—this strong, robust constitution is built into the very vitals of

Progress Brand Garments

The pure linen (green edge) canvas, the linen stay, the natural haircloth, and the hundred and one little things that enter into the construction of a garment are all thought out—all plans to give the garment the vitality necessary to a respectably long existence.

The best is always cheapest.

The Best is Always Cheapest

H. Vineberg & Co.,

LIMITED

1202 St. Lawrence Boulevard, Montreal

MILNE'S NECKWEAR NEWS

BIG VALUES APRIL, 1920 *RIGHT PRICES*

The Milne men will be on the road after Easter and are showing an unusually attractive range of Allover Patterns and Swiss Print Failles. Your customers will find all that could be desired in this varied assortment.

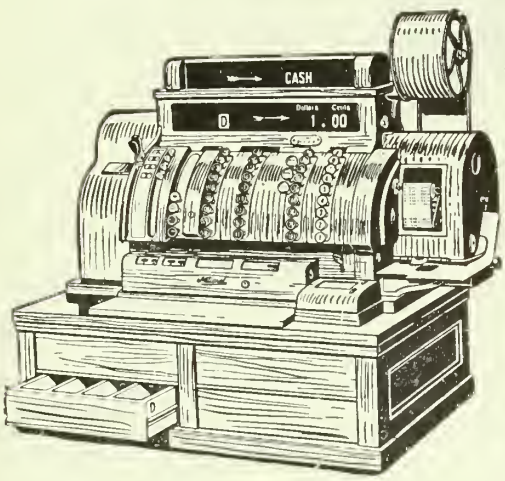
Immediate ordering will help deliveries

WILLIAM MILNE

The Newest in Neckwear

50 York Street Toronto

It has taken 35 years of hard work to develop the organization making National Cash Registers



STARTING with two employees in one little room, The National Cash Register Company now has a making organization of over 7,000 people working in 21 big buildings.

It has taken 35 years to develop this tremendous organization.

Many obstacles had to be overcome in those years. Money, time and energy were thrown into the enterprise by large-visioned men who believed that cash registers were a necessity in stores of all kinds.

Slowly but surely the business grew. Building after building sprung up to house the expanding organization.

The National Cash Register factory of to-day is the result. It is built on a foundation of faith in the cash register as a business necessity. It is dedicated to the making of a labor-saving machine that helps merchants, clerks and customers.

The National Cash Register Company of Canada, Limited

Factory: Toronto, Ontario

BRANCH OFFICES:

Calgary.....714 Second Street W.
Edmonton.....5 McLeod Bldg.
Halifax.....63 Granville St.
Hamilton.....14 Main Street E.
London.....350 Dundas Street
Montreal.....122 St. Catherine Street W.
Ottawa.....305 Bank Street
Quebec.....133 St. Paul Street
Regina.....1820 Cornwall Street
Saskatoon.....265 Third Avenue, S.
St. John.....50 St. Germain Street
Toronto.....40 Adelaide Street
Vancouver.....524 Pender Street W.
Winnipeg.....213 McDermot Avenue

"Style Clothes"

CHARACTER & INDIVIDUALITY

For Fall

Our young men's exclusive models will be even better than ever.

Some really new features that will appeal to the young man—and a splendid range of the better grade imported woollens.

Ready April fifteenth.

"Style Clothes"
Limited

Successors to

The Wearbest Clothing Manufacturing Co.

149 Notre Dame West

MONTREAL

Up To Date Style
and
Excellent Workmanship

will be found in our many new smart designs. They are made of Blue Serges, Plain and Worsteds that are wonderful value in these days of high prices, and will become leaders wherever shown.

Our travellers are now on the road. If they do not call, post card us.

We aim to please.

Toronto Clothing Mfg. Co.
200-206 Adelaide St. W. - Toronto

Better Fabrics
mean
Better Sales

The careful selection of materials, together with the style, workmanship and general appearance of our Boys' Clothing have placed them in a foremost position. That is the combination that Mothers and Boys like, namely—

Wearing Qualities
and
Style

Our Boys' Clothing has both. Our line is winning golden opinions and making many new friends. Have you seen them? If not, get in touch with us.

JAMES & CO., Limited
Manufacturers of Boys' and Youths' Clothing
200-206 Adelaide St. W., Toronto

Summer Sports Wear For Men

Fine, cool, athletic underwear, fancy colored and striped; hosiery; outing shirts; and striped, gaily colored ties, that embody the very spirit of Summer airiness.

What a Man Wants Most

in the warmer months is comfort and if you can show him how good looks can be combined with that comfort, then you have a pleased, thoroughly satisfied customer—the best kind of an asset to your business.

Overalls For the Gardener

Are you prepared to meet the requirements of the enthusiastic amateur gardener? We can supply thoroughly reliable brands of overalls, gloves, etc., which will retail at a good profit.

Let us show you

ALPHONSE RACINE, LIMITED

"The Staple Dry Goods House of Canada"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES;
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.,
269 Charlotte Street

OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

SHERBROOKE
4 London Street

SUDBURY
Nichol Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS

CHARLOTTETOWN, P.E.I.

Broadway BRAND

Clothes
for exacting men

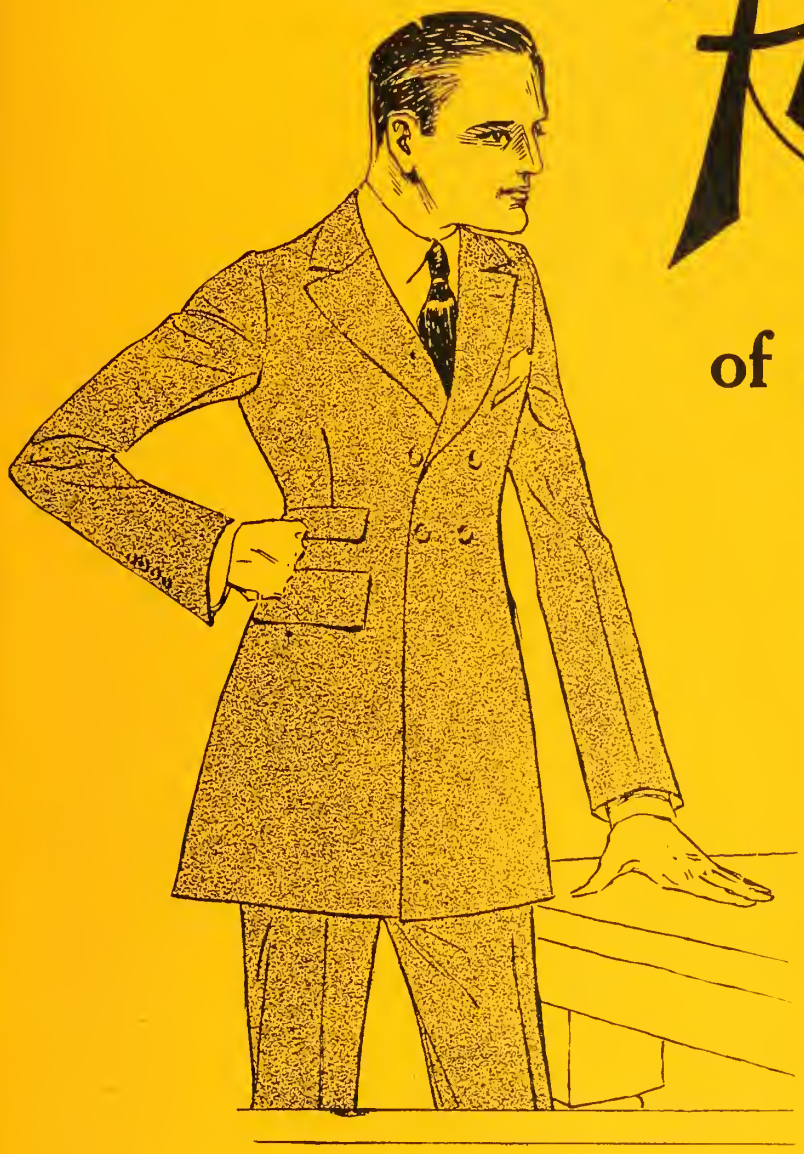
Getting Customers

is important, and in order to grow, every manufacturer or retailer must constantly add NEW customers. But more important than that is to HOLD the customers you already have.

BROADWAY CLOTHES will faithfully hold your customers and guarantee their thorough satisfaction.

A card will bring one of our travellers to you with a full line of samples. He will convince you.

Randall & Johnston
Limited
TORONTO



Peck's

Clothes of Distinction

Handsome exclusive models with vim in every line — the very kind for the well-dressed, particular men who do things: Men who know the value of a spruce up-to-the-minute appearance.

The fabrics are chosen with an eye to quality, looks and wear, so that the Peck reputation for giving unparalleled value shall be upheld.

It is unnecessary to add that the usual high standard of tailoring prevails throughout the entire Peck line.

For the convenience of our Western customers, stocks of all lines are carried in our Winnipeg warehouse.

John W. Peck & Co., Limited

Manufacturers of Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL, WINNIPEG, VANCOUVER

Peck's

BOYS' CLOTHES

Tailored for real boys who forget to be careful of their clothes.

Peck's juvenile clothes are sturdily tailored to stand the strain of running, jumping, climbing, and all the usual wear and tear a "regular" boy gives them—tailored with the care and attention that has made their reputation for sterling worth.

A complete stock of assorting lines is carried at our Winnipeg warehouse for the benefit of our Western patrons.

Be sure you see our samples

John W. Peck & Co., Limited

Manufacturers of Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL, WINNIPEG, VANCOUVER

Leishman

Leishman Clothing

from the designer's first idea to the finisher's last touch, is built on quality, and in the retail world their obvious quality demands that good stores sell them to men who appreciate fine clothes.

Wm. H. Leishman & Co. Limited

MAKERS OF
THE BEST TAILORED GARMENTS FOR MEN

Superior Workmanship

and careful designing given to the smallest detail, enables us to guarantee not only correct tailoring and correct styles, but clothes that will retain their shape throughout the long life of a "Leishman Product."

68 Temperance St., Toronto

MEN'S WEAR REVIEW

Published First of Each Month

VOL. X. TORONTO, APRIL, 1920 No. 4

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Men's Wear Review

The Recognized Authority of the Canadian Men's Wear Trade

VOL. X. TORONTO, APRIL, 1920 No. 4

"Mr. Mallaby-Deeley's Stunt;" Clothes at $12 Per Suit

British Millionaire M.P. Goes Into Business With "the Avowed Object of Fighting Clothing Profiteers"—"Cheap Clothes at Cheap Prices"—20,000 Suits for Canada—"Glaringly, Blatantly, Factory-made Goods."

THERE has been a good deal of publicity recently in connection with a certain British M. P., Mallaby-Deeley, who has started out to prove that most clothing men are profiteers by placing on the market suits of clothes that would sell to the consumer for about $12. He has been heralded by the usually uninformed press with regard to such matters in the usual flamboyant style as the "millionaire member of parliament," who had entered into this business (much against his will, of course) "with the avowed object of fighting clothing profiteers". Not only has this saviour of the public assumed the offensive in the Homeland, but he is carrying the war into Africa; J. MacCormack in a special dispatch to The Mail & Empire, Toronto, states that twenty thousand of these suits are on the way to Canada, and will be sold to the public at about twelve dollars. The dispatch states that the shipment of these suits is being made under the auspices of the Canadian Export Pioneers of Toronto by J. Murray & Co.

MEN'S WEAR REVIEW has made extensive inquiries regarding the Canadian Export Pioneers of Toronto and J. Murray & Co., but even Dun's have been unable to throw any light upon their identity or whereabouts. Reports from London, England, state that there has been a great sale of these suits, and that a ban has had to be placed on accepting further orders. Little effort has been made to give a description of the suits, and what effort has been made is quite contradictory. The Mail & Empire heading to the article by Mr. MacCormac, states that they are the "Standard Suit" type, whereas Mr. MacCormac himself states that they are not. The suits are supposed to comprise government tweeds, serges and worsteds.

What "The Outfitter" Says

One of our esteemed English contemporaries, "The Outfitter," under the caption, "Mr. Mallaby-Deeley's Stunt—Simply Cheap Clothes at Cheap Prices," has the following to say with regard to the matter:

"The clothing trade is interested, but not dismayed, when the Mallaby-Deeley Clothes Shop is mentioned. This well-known M. P. has embarked upon an ambitious scheme with a great volume of vituperance against the profiteering tailor, a big array of double-column advertisements, and pæans of editorial praise in the popular press.

"As a consequence, the long-suffering British public, continuously fed upon harrowing stories of the rapacity of tailors and others, besieged the doors of 112, Strand, Friday morning last week. A representative of The Outfitter did not join the eager throng clamoring for admission to the new sartorial emporium.

"A glance through one of the windows at suits displayed on models was sufficient indication that the mandarins of Saville Row need have no fear. We would advise any reader who feels timorous concerning this new competition to take a walk along the Strand and feast his eyes on the models at 112. He will go back and order in some more stock.

"To us it is not surprising that the suits offered by Mr. Mallaby-Deeley do not bear the impress of the tailor who charges 12 or 15 guineas for a suit. On the other hand they are glaringly, blatantly factory-made goods.

"Finished to Measure"

"Mr. Mallaby-Deeley, in his advertise-

(Continued on page 61)

"Business Men Keep Assets Liquid as Possible," So Advises General Manager of Imperial Bank

The Time is Coming When Ready Cash Will Be Needed—Cannot Be Had if Profits All Go Into Permanent Fixtures or Real Estate—Long-Winded Accounts Should Be Avoided and Collections Prosecuted With Vigor—The Inevitable Break Must Come

"THE time is coming when customers will want all the loose money they can lay their hands on. Whether that will be in six months or two years, I don't know; that would be a fortune to the man who could say," said William Moffat, general manager of the Imperial Bank of Canada, to MEN'S WEAR REVIEW. "Business men should keep their assets as liquid as possible. If their profits are all going in to buildings and equipments, when the inevitable break comes they will find it difficult to finance their affairs Every business man should try to keep independent of the banks."

The Inevitable Break

It was while discussing the safe policy for business men to pursue with regard to the future that this statement was made. Financial men believe that what goes up must come down, even when it refers to prices and prosperous times. In the meantime, what has the hardware merchant done, what is he doing with the profits he is making out of big business? There is a widespread feeling that "The Inevitable Break" will come, the proverbial rainy day, in other words. How are business men prepared to meet that day?

Should Discard Unnecessary Buying

HARDWARE AND METAL also discussed this matter with W. H. Lamont, financial manager of the H. S. Howland Sons & Co., Ltd., of Toronto. He and Mr. Moffat were in entire agreement with regard to the necessity of keeping all assets as liquid as possible. Collections should be closely watched and, as Mr. Lamont put it, "collections should be prosecuted with the utmost vigor." Business men would do well to discard unnecessary buying of permanent fixtures, so that if the slump does come—perhaps not this year but when it does—they would have the money to tide them over it. Preparation for such a time cannot be completed in a day or a month; it takes time. Suppose, for instance, a man is doing a nice business, getting good profits by frequent turnovers, and he figures on buying a new house or an automobile. That is a fixed asset, one which he could not quickly liquidate in time of a financial crisis. Business men should seriously ask themselves the question whether it is the wise thing for them to do to buy that house or that automobile.

Don't Carry Long Winded-Accounts

It is also well to avoid the carrying of long-winded accounts. With conditions such as they are it is necessary, perhaps, to buy further ahead than in ordinary times. Mr. Moffat pointed out that banks were beginning to tighten up on credit. He stated that the assistant cashier of one of the National Banks of Boston had called on him within the last ten days and had said that banks in the United States were, in the case of a firm asking for $100,000 credit, trying to get them to accept $75,000. The same thing is happening in Canada. In a number of the small towns, credits are being curtailed; and it may not be long before merchants will be asked to pay off some of their credit. If all his profits are sunk in assets that cannot be liquidated, how can this be done? If the financial institutions of this country and in the United States are beginning to curtail credit, and if the larger firms are pressing for collections more vigorously than usual, is it not time that the retail man should do the same thing?

Get After Collections

Human nature soon bends itself to conditions. In prosperous times, credits will be given more freely and there is less concern about watching them. Every merchant, if he looks back over the past two or three years, knows that he has been less concerned about getting in his money than during the days following 1907, for instance. Money has been plentiful, times have been prosperous, and there seemed no shadows ahead. But prices have soared higher and higher from week to week and from month to month, and the feeling is gaining ground that the peak has almost been reached and that there must be a turn in the road. Business men are the backbone of this country and they should be the first to fortify themselves against "the inevitable break." Many of the big financial firms in this country are sinking their profits in Victory Bonds. Why should the merchant not do the same thing? They can be liquidated readily.

An Ounce of Prevention

An ounce of prevention is worth a pound of cure. Whether the inevitable break comes in six months or two years, merchants must go on doing their business ust the same, handling stocks that are adequate. At the same time, it would seem to be wise to figure on quick turnovers rather than booking too heavily for the future. Collections should be prosecuted with vigor and long-winded accounts should be strictly avoided. And profits, instead of being sunk in permanent fixtures or other assets that cannot be liquidated should be kept in such stocks as are capable of quick liquidation.

Acts as Advisor to Lady Buyers

A haberdasher in one of the smaller cities of Canada, told a representative of MEN'S WEAR REVIEW recently, of a scheme he worked with very marked success during the last few years. This man figured out that the women buyers bought a considerable amount of the staple articles which their men-folk wear. He figured this out by watching the women coming into his store and discovering the articles which they bought. This he did not do off-hand, but made a careful study and found, particularly at birthdays and Christmas, that women buyers largely depended upon the advice of the clerks in the store.

Meets All Women Buyers

The retailer made it a point then to meet all the women buyers coming into his store, learning their needs and so becoming acquainted with them. Gradually, he made them confident in his advice, and it was not long afterwards that these women came in and asked for the proprietor personally. By this method, new business was rapidly developed. This system worked out well particularly with regard to Christmas shopping, when women depend largely on the advice of the salesman in the selection of presents for the men-folk of the house. This proprietor through the personal interest he had taken in his lady customers was able to be of particular service to them at this season of the year. He makes a strong point in the conduct of his business of getting acquainted with women customers, finding out their likes and dislikes, and acting as an adviser to them when they come to purchase something for the man of the house.

Do Business on 15 Per Cent. Gross Profit; Up to Public to Give Support

Two Young Business Men in Toronto Adopt Novel Plan for Getting Business—Workingman's Salary is, They Say, Fair Remuneration for Their Labor—Cloth and Making at Cost—Will Give It a Fair Trial.

THERE are two young business men at 354 Yonge street, Toronto, who believe that a successful tailoring business can be done at a 15 per cent. gross profit. At least, they are going to give it a trial and they say that if the public don't support them, the public do not want clothes at a cheaper price than others are selling them. These young men—G. Spencer and C. Graham—have been in business only a few months, that is, in business for themselves. In an announcement in a Toronto evening paper authorized by them they enunciated a new policy which they were going to try out. In this announcement they stated that they were formerly clerks in clothing stores and had come to the conclusion that they could sell clothing at a 50 per cent. less profit than it was being sold by any other clothier in the city of Toronto.

Ask Only 15 Per Cent. Gross Profit

Their plan was this: A person wanting a suit of clothes came into their store and selected their cloth, which ranged in price from $2.00 to $10.00 per yard. They bought the cloth at wholesale price, that is, the proprietors made absolutely nothing on the sale of the cloth. Nor was the customer to pay anything in the way of profit for the making of the suit of clothes. This item was charged to the purchaser of the suit just as it came to the proprietors. The profit was charged on the two items, the cost of the cloth and the making of the suit, and it was to be only a modest profit of 15 per cent. gross. The announcement went on further to state that the Retail Clothiers' Association would certainly want to buy them out in the near future, because they would do all the business of the city at these prices. Special consideration was to be given to returned soldiers, because one of the proprietors was a returned man; therefore, returned men would get their suits at a 10 per cent. gross profit, instead of 15 per cent., as others would have to pay.

Up to the Public

In discussing the plan further with MEN'S WEAR REVIEW, Mr. Spencer admitted that the proposition was an experiment and that to the ordinary business man it sounded "crazy." However, that would not deter them from giving it a fair trial and it was "up to the public" to prove whether they wanted good clothing at a profit of margin big enough for a decent workingman's salary. MEN'S WEAR REVIEW pointed out that most clothiers reckoned on an overhead of about 20 to 25 per cent., but Mr. Spencer claimed that most clothing men were not willing to accept the workingman's salary as a sufficient remuneration for their service to the public. Mr. Spencer had his own interpretation of the word "successful"; it did not mean, to him, becoming a millionaire. He held strongly that their object was to serve the public and that the whole conduct of their business was in the public interest.

Depends on Big Turnover

Getting down to how the plan must work out to be successful, Mr. Spencer said it would be necessary for them to do about $1,000 worth of business a week to make it a successful proposition. The total expenses of the week, including the salaries of the proprietors, delivery, lighting, rent, etc., he estimated at $100. The average suit would sell at $35, and it would, they figured, cost them $15 to $18 to have it made. To clear expenses, therefore, they would have to do about $800 worth of business during the week. Another $200 would be required to successfully finance the business; they, accordingly, figured that it would require the $1,000 turnover a week to make the plan a success.

Will Give It a Trial

Mr. Spencer said they were determined to give the plan a fair trial, and, if it were not a success, they would not continue it. It would be an indication to them that the public did not care anything about good clothes at moderate prices and they would then go back to their former methods of doing business. They were convinced that a 15 per cent. gross profit on the turnover they reckoned on was enough to do business on. The name of their firm is the United Tailors, and, in their announcement, they state that they are connected with one of the largest woollen firms in England. Their experiment will be watched with considerable interest by the trade.

SUCCESSFUL CLOTHING MERCHANT PASSES AWAY

On March 16, Robert B. Harcourt, president of the Harcourt & Son, Ltd., Toronto, passed away after an eight-weeks illness due to influenza and pneumonia. This firm of 103 King Street, West, was one of the oldest firms in Toronto, having been established in 1842 by the father of the late president. At the age of 21 years, Robert B. took over the management of the business of his father, the late George Harcourt. The firm made a specialty of designing clerical and academic robes and gowns. Mr. Harcourt was a member of the Masonic Order, having been Wor. Master of St. John's Lodge, No. 75, G.R.C., during 1890. The funeral took place on March 19.

ROBERT B. HARCOURT

President of Harcourt & Son, Ltd., tailors of 103 King Street West, Toronto, who died on March 16th.

"The When" is New Name for St. John Store

"The When" is the new name and is an indication of a new policy adopted by A. E. Henderson of St. John, New Brunswick. Mr. Henderson is remodelling his store, and is adopting this new name in order that it might not be confused with a firm with which he was formerly connected. Now, when one wants style, comfort, convenience, service, economy or satisfaction, Mr. Henderson advises them to come to "The When" as the Mecca for these attributes of up-to-date merchandising.

Spring Showings at Ottawa; Capital Bright with Garments

Displays Made by Retailers Are Better Than Those of Former Years—How Fashion is Catered To.

WITH the advent of spring, the stores devoted to men's clothing have awakened to activity, and windows proclaim the arrival of natty spring attire which out-rivals the spring offerings of several years.

"Wellwoods Clothes Inspire Confidence," says the firm slogan of A. C. Wellwood, Ltd., Bank Street; and the advertisement offers two fine leaders, one in plain blue vicuna and the other in blue with white stripe. The younger set are well provided for by the latest half-belted models as well as the double-breasted ones.

E. R. Fisher, the shop of Fashion-Craft, adds his quota of fine clothes at the splendidly-arranged store, 110-112 Sparks Street, featuring all wool worsteds and Bannockburn tweeds in very handsome models at $45.

Myles, clothier, Sparks Street, has received such a share of patronage from the public since he began business a few months ago, that he is remodelling the store interior with more up-to-date showcases, and will soon be in a position to greatly increase his turnover with better service to his patrons.

The Two Macs, Sparks, Bank and Queen Streets, "The Busy Corner," are upholding their reputation as retailers of fine clothes that give satisfaction. Custom tailoring is receiving special attention at this store.

Jess Abelson is going strong in his new store, Sparks Street, and expects a deal of support from the young men who favor sport, as Jess, himself, is a well-known athlete.

The Toggery Shop for men, Rideau Street, continues to secure a fair share of support, and caters to a class of trade that requires something good at a reasonable price.

R. M. McMorran, Rideau Street, offers the man with a small purse very big bargains and a splendid assortment of reliable goods. This old established business is well-known far outside the city, and the name of McMorran stands high in the district surrounding Ottawa.

Claude's Ltd., Upstairs Store, 47 Rideau Street, is catering to the men who want good clothes at the lowest price. He claims that his low rental helps him to give special bargains to his many friends, and the trade done since the opening one year ago, he says, proves that he was needed in the city. His slogan is "Twenty feet above the High Rent level."

Has Your Insurance Increased With the Value of Your Stock?

Many Merchants May Have Forgotten That Their Stock Has Increased in Value 100 Per Cent., While Their Insurance on Same Has Stood Still—Delay May be Fatal.

IF a fire should break out in your store to-day and your stock were ruined either by flames or water, how would you be fixed for insurance? No doubt you have insurance placed on your stock; perhaps you have carried the same insurance for years and feel snug with contentment, so far as the possibility of fire with its ruinous consequences are concerned. Premiums have been paid promptly on the $5,000, $10,000, or $20,000, or more, worth of insurance that you have been carrying; the rest you leave in the hands of a merciful Providence.

But—

Providence, however, usually helps those who help themselves. Have you overlooked the fact that, during the last four or five years, your stock has increased in value from 50 to 100 per cent.? Did you ever sit down to figure out what it would cost to replace the stock you are carrying to-day, and then to compare that figure with the amount of insurance you are carrying on that stock? It might be time very well spent and it might, in addition, bring you very sharply to time with regard to insurance. Many merchants may have forgotten that their protection against fire has stood still while the value of their stock has been going up by leaps and bounds.

Stock Protection as Important as Self Protection

It is just as important to the welfare of your business that your stock be protected as that you, yourself, should be protected both by life insurance and a salary from your business. Many of the leading financial men in big firms, or the heads of big concerns are increasing their business life assurance to protect their business against the possibility of shock should they suddenly die. Such a shock is inevitable when the directing head of a great institution is suddenly taken off. Every merchant should give his own business the same protection. All good merchants do. Every merchant knows that his stock to-day is almost twice as valuable as it was before the war and that it would cost him more than that much to replace it. You always figure, of course, the fire will never come nearer you than next door. But it may. How are you fixed for such an eventuality? This is a reminder to the man who has not attended to insurance matters.

Should Encourage Sheep Growing

Herbert Warren of St. Catharines, manufacturer of knitted goods, believes that encouragement should be given by the Government of Canada to the growing of sheep in this country. With supplies of Canadian wool not coming forward, and with the British Government, for reasons unknown, holding up enormous supplies of raw wool under their control, it is exceedingly difficult for the manufacturer to get yarns from the spinner. Mr. Warren feels that there is a good future ahead of this industry if more raw wool can be had so that, instead of two factories of top makers at Hespeler and Guelph, there would be many in different parts of the country.

Docks Breaking Down

"I can't understand why we cannot get yarns," said Mr. Warren to MEN'S WEAR REVIEW. "It seems that the British Government is holding up supplies too much. One of the biggest spinners in the world just cabled me that conditions were unchanged in England, and that he could not ship me any yarns as yet. Yet, the fact remains that the docks over there are almost breaking down with yarns that are being shipped nowhere when there is such a great need for them." Mr. Warren went on to say that it was impossible to get any yarns from the Canadian spinner, because they were already over-loaded with business for the whole year. It simply meant that there could be no relief until some British yarns were delivered. "I have had no Canadian woolen yarns since the outbreak of the war," said Mr. Warren, "and I could use 100,000 pounds if they were rightly made."

Production Cut 25 Per Cent.

As a result of the scarcity of yarns, Mr. Warren declared that his normal production was cut down to about 75 per cent. of the usual. His travellers had been called off the road because they could get more business than they could handle. He believed that the same conditions prevailed amongst most of the manufacturers of these lines, and that when deliveries did come, it would be a case of fighting for supplies.

Built Business Without Paper Advertising; Attractive Windows and Fair Profits Aid

W. F. Boughner, of London, Does a High-Class Trade Without the Assistance of the Newspaper—Got Tired of Reading About the Man Who Always Sold a $30 Suit for $19.95 So He Quit—Easy to Get High Prices For A1 Stuff.

THERE are not many men in this country doing a high-class and successful business without newspaper advertising of rather an elaborate type. It seems to require a certain type of man on such a business and such a man is W. F. Boughner of London. He has, for many years, specialized on the highest-priced goods perhaps, to be bought anywhere. He carries a lot of English goods on his shelves, goods that are right up to the mark in every respect. Neckwear at $5.00; silk shirts at $15 and $18; light overcoats at $75 and $85, these and many other expensive lines are all in a day's business for Mr. Boughner. And he does it all with precious little newspaper advertising. He discontinued it ten years ago, when, he says, he got sick of seeing clothing men advertise every week that they were selling $30 suits for $19.95. He wondered how they made a living. And when he got good and sick of this kind of advertising, he quit almost entirely.

Spends it on Windows

"I cut out newspaper advertising ten years ago," said Mr. Boughner to MEN'S WEAR REVIEW, though he did not for a moment wish to give the impression that he did not favor newspaper advertising. But he wants to see that kind of advertising that was spoken so much about at the convention. "I cut out newspaper advertising ten years ago and put the same amount of money in my windows. If a man can bring people to his windows, that, to my mind, is the strongest method of advertising. We try to make our windows so attractive to the people that they will come down from the corner to see what is new and that pays better than any other kind of advertising. Were I doing a big clothing business, I would do newspaper advertising. I do a little special order work, but I specialize on English top coats and rain coats and my principal business is in men's furnishings."

Built Business on Fair Profits

"We have built our business on a basis of fair profits," said Mr. Boughner. "We do not try to get the last cent and it has never been my policy to get an additional profit, but merely a fair margin of profit. What advertising we have done we have never fooled the people, or tried to fool them. We have a shirt sale twice a year, and when we advertise that sale people know that they are going to get real bargains. When we put line of shirts in the window at $5 for $1.50, the people know that we are giving them just what we say. We have always tried to do honest advertising when we do any at all."

Big Shirt Business

Mr. Boughner does a big business in ordered shirts. He believes there never was a time when men should buy the very best stuff more than at the present time. The man, he says, who buys cheap stuff pays the highest price for it, and he feels that a silk shirt at $18 is cheaper than a cotton one at $4. Prices now quoted for ordinary cotton shirtings make it necessary for him to get $8.50 and $9.00 for cotton shirtings, that is, for an ordered shirt.

Not Hard to Get Prices

Mr. Boughner said what every merchant, with one exception, said to MEN'S WEAR REVIEW in half a dozen places, namely, that he was having little difficulty in getting advanced prices for goods. He cited the case of a man who had come into his store to buy a coat. The customer had picked on one at $75 that suited him well. Then he saw one on a form that cost $68, which he seemed to like better, and when he told the customer the price he had to sell the coat all over again before he would buy it.

There are very few men doing business along these same lines. Mr. Boughner firmly believes in advertising, in newspaper advertising; but he also believes that it has been bedeviled by the man who is always having a sale and who can continually give away a $30 suit for $19.95. The little advertising he does is billboard advertising along the roads that lead to London. But he puts the strongest store by the fact that he has always given a man value for his money and that he has excellent windows that are the silent salesmen on duty twenty-four hours of the day, telling the passer-by what is new and good in the world of fashion.

He Can't "Slip One Over" If You Keep a Record

It pays to keep records of the suits sold and to have a little label on the inside of one of the pockets on which can be written the date of sale. It may so happen that the buyer of the suit may not be aware of that precious little label, and if he should ever try to "slip one over you" by asking for a new suit because "this one hasn't given satisfaction," you have a check on him. All profiteers are not amongst the clothiers; there are some even in the undefended ranks of the long-suffering public.

A couple of weeks ago a man stepped into Ed Mack's, Ltd., Toronto, wearing a blue suit that looked somewhat the worse for wear; but even at that it was passable. He complained that the suit had not given satisfaction and he gloatingly exhibited the sleeve linings to show that the suit had not been worn very much in spite of the fact that it was in an advanced state of disrepair.

Mr. Mack, of course, was greatly concerned and most anxious to uphold the reputation of his store. He expressed suitable regret that the garment was evincing unmistakable evidences of wear; but added that such a thing was bound to happen sooner or later. But upon looking up his records Mr. Mack found that these evidences were coming "later" rather than "sooner." His records showed, and on the little label on the inside pocket was the date, "February 13th, 1918."

No, Mr. Mack didn't give him another suit.

An attempt at burglary was made on the store of George Bartlett, clothier, of Ingersoll, Ont., on April 2. They were evidently frightened away before an entrance was made.

Four lengths of suiting valued at $160 were recently stolen from the place of business of F. Flower, 404 Dominion Bank Building, Vancouver, B.C.

The Woods Manufacturing Co., of Montreal, has been given the contract for supplying 1,810 shirts for Montreal firemen at $3.15 each, while the A. J. Scott & Co. have been awarded the contract for 866 pairs of overalls at $2.83 1-3 .

Stock Book Gives Key to Young Men's Trade; Helps Careful Buying, Prevents Guessing

Fred Tennant, Manager of John White Clothing Department, Finds Out Where the Bulk of the Trade Comes From and Acts Accordingly—Style Books Good Advertising—Keeps up Mailing List—Knows Conditions of Stock at All Times.

A STOCK book that keeps him informed of the reserve he has in clothing and men's furnishings, that enables him to watch closely the particular lines that are selling well and the sizes of those lines, and that acts as a barometer of the year's business and an indicator of what is best to buy for the coming season is one of the most helpful things that Fred Tennant, manager of the clothing department of the John White Co., Ltd., Woodstock, has in his work. He believes that unless one keeps such a record, buying is guessing more than carefully-calculated buying, based on a knowledge of the facts of the business that is being done in his department day after day and week after week.

Finds Big Trade Among Young Men

By keeping such a record as this, Mr. Tennant has acquired the very useful and valuable information that a large bulk of their trade is being done amongst the young men of Woodstock and vicinity. "By this record," said Mr. Tennant to MEN'S WEAR REVIEW, "at the end of the season I can tell exactly how many sizes I have sold in the various lines, and, with a little more trouble I can tell how many of the one price I have sold." In this way a double check is kept upon the development of business; he can tell not only that there is a large trade amongst the young men, but he knows what prices they are paying for them, and, therefore, he knows what priced suits it is best to buy for the coming season.

Same With Furnishings

The same record is kept of the haberdashery, but this is of most value, perhaps, in keeping stocks that are held in reserve well up. When reserve stocks are brought forward, he checks them off his stock book. When travellers come around, then, he knows exactly what he has in stock; and by the knowledge gained as to the quantities of each line sold the previous year, he can tell what quantities should be bought. This record, too, enables him to make monthly comparisons with the business done in the previous year, and, if there is an increase in business, he knows that he is safe in buying more heavily; if business has been smaller he judges himself accordingly, both as to sorting and adopting such methods as will get rid of stock that may become dead if allowed to remain on the shelves.

WOOLLEN GOODS

It is eminently pleasing to learn from leading clothing manufacturers that the quality of the woollen goods now being made in Canada is excellent and that the makers of clothing are anxious to take all they can get of them. The price is said to be at least 25 per cent. cheaper than the imported goods, while the quality is the equal of that of the foreign-made article. It would consequently be to our interest to procure all our supply of these goods in this country if it was possible to do so, but unfortunately the supply is very much less than the demand. Retail dealers and ready-made clothing establishments are at present buying only as they can be permitted to do; that is to say, upon an allotted system from the mills, and have to be content with what is allowed them. For the rest of the supply we are compelled to utilize imported goods. How much, therefore, it is to be desired that there should be an increased output of these woollens from Canadian factories. There has been for far too long a time a stupid prejudice on the part of many of our people against Canadian woollens and fine dress goods made by Canadian mills, though the purity of their substance and their excellent wearing qualities have long been thoroughly proven. This prejudice is fortunately dying out somewhat, and its entire disappearance should be hastened by the assurance of those best qualified to judge that the output of our own factories is fully the equal of English-made and lower in price at the same time.—Quebec "Telegraph."

Live Mailing List

This record book also contains the names of the men who bought suits of clothing during the season. In this way, a live mailing list is kept up. When a new customer comes in the store, his name is secured, whether he buys or not, and advertising matter is sent in due time to that prospect. Mr. Tennant finds that sending out style books at the beginning of the season is very good advertising and bring results. The biggest advertising done, however, is through the columns of the county paper, which has a wide circulation throughout all the homes in the county.

"Hogs" Window Space—If He Can

As manager of one of the most important departments in the store, Mr. Tennant makes every effort to keep his lines before the public as much as possible in the windows. He, perhaps, doesn't get as much window space as he would like; but, if that is the case, it is not because he does not try for it. For the Spring opening, he secured about two-thirds of the whole window space available in the John White store. He believes, as manager, that it is up to him to push his own lines as much as he can; it is up to the other departments to look to their own laurels in this respect.

Prices May Affect Buying

On account of the abnormally high prices, Mr. Tennant feels that buying for Fall, so far as he is concerned, will be a little lighter than last Fall. He does not go so far as to say that business will not be as big, but he believes that placing orders may be smaller with larger sorting orders if the developments of the trade warrant it. The idea is merely to be cautious when it seems inevitable that the peak in prices must be reached before long and that, when that time comes, it is better that stocks should not be too heavy.

ADDS SEVEN NEW STORES TO CHAIN

During the past twelve months, Robinson's Clothes Shops have added seven new stores to their transcontinental chain. These stores are at Quebec, Kingston, Hamilton, Montreal, Regina, Calgary and Edmonton. In celebrating his birthday, his seventh, Mr. Robinson announced that he was selling clothes this spring at actual wholesale prices. He states that his new policy of selling at a 20 per cent. profit, added to the fact that he buys at about 20 per cent. below competition allows him to sell to the consumer at actual wholesale prices. He advertises that his saving on buying is 20 per cent.; his gross profit 20 per cent., and his profit charged to the consumer, therefore, is zero.

In New York men's dress vests are selling at $135; sack suits at $215; silk shirts at $38; neckties (not the most expensive) at $8.25; underwear, $40, and shoes at special sale prices at $18.

Make Use of Strategic Position; Mothers Are Given Introduction to the Boys' Department

Wiles & Quinlan, of Brantford, Being Situated on a Corner Where All Street Cars Stop, Make Use of the Position for Special Window Dressing—Clerks Don't Say, "Is There Anything Else?" But Show That There Is Something Else.

A WISE general never engages in an offensive battle until he has studied every inch of land over which his troops are to move and until he has made every preparation to take advantage of any strategic position afforded by a peculiar contour of the battle area. To do so might be to commit a fatal blunder which would result disastrously to his troops and to the outcome of the battle. The same principle holds good in the field of competition in business. If you have a location that affords exceptional opportunities for window display, use those opportunities for all you are worth. There is money in it, just as there is money in an unique advertisement.

Window Best Advertisement

Mr. Quinlan, of Wiles & Quinlan, Brantford, believes that his windows are the best advertisements he has. And he believes this because of the exceptional location which he occupies in the city of Brantford. All urban and suburban railway cars stop right in front of his store; city visitors coming in from different sections of the surrounding country get off right at the corner on which his store is situated. Just across the corner from his is a public waiting room; that public waiting room adds to the value of his window space just as surely as a new asphalt adds to the value of any city lot. He takes advantage of this strategic position by making a good deal of his windows. In the busy season he dresses them twice a week, and never less than once a week. He specializes on window dressings and he says they bring returns. The price cards he uses are very attractive; they do not so completely cover the article that the card becomes more attractive than the article itself, and they are done in good colorings and with a clever pen.

How He Pushes Boys' Dept.

Mr. Quinlan regards his boys' department as one of the most important departments in the store and as the very foundation of a continued good business. He believes that, having made a firm friend of the boy, he remains a friend for many years and that he becomes a permanent customer. He seeks to do this through the mothers who come into his store. His clerks do not say, "Is there anything else?" They make specific mention of the fact that they have a boys' department and that they would like her to look at it, either for immediate or future needs. It may be that no sale is made at such a time, but the seed has been sewn for future business; when that woman wants something for her boy she knows that Wiles & Quinlan have a boys' department, and, moreover, she has seen some of the lines carried in that department. Every mother who comes in his store is regarded as a possible customer for boys' requirements. Various methods are adopted by this firm to get the interest and friendship of the boys themselves. Last year, they were all given balloons; this year it will be something else.

Makes Use of Dollar Day

The Dollar Day has become one of the gala days in trade in many towns and cities throughout the country. Wiles & Quinlan use it as the introduction to their semi-annual sale. Not only do they have their regular Dollar Day bargains, but they have others on display that herald the semi-annual sale. They know that many hundreds of people will be in their store on that day and they think it is a good time to make use of them in introducing a host of bargains that are to continue for some days to come.

A considerable quantity of clothing was stolen from the store of Charles Callow, 329 Yonge Street, Toronto, on the afternoon of April 2. A youth sixteen years of age, James Griffin, is being held on a charge of attempted shop breaking.

CARPENTIER'S WARDROBE

Georges Carpentier, the noted French prize fighter, is, as well, a Beau Brummel. His wardrobe consists of the following modest outlay:

100 silk shirts, 20 overcoats, 3 fur coats, 75 suits, 75 pairs of shoes, 200 neckties.

He is now adding to it by visiting Fifth Avenue stores in New York.

Suits Displayed on Proper Forms Sell the Best

M. Taylor, Manager of the Clothing Department of the Robinson Co., Ltd., Napanee, believes that ready-to-wear suits can be sold better when displayed on forms than in any other way; in fact, he has proven to his own satisfaction that one of these forms will sell a suit of clothes after salesmanship has failed. He gives the following incident:

"One of our best lady customers, from a nearby town, came to our boy's department to purchase a suit of clothes for her boy of twelve years, the boy was not with her at the time. I took particular pains to please this customer, showing her all the boys' suits of that size in stock, but the customer failed to see anything in stock that appealed to her fancy. Standing near the door was a boy form on which was displayed a neat tweed suit which the lady noticed on her way out of the store. It caught her fancy and she became interested at once, inquired the price and immediately the sale was made. The customer asked why that particular suit had not been shown to her. Needless to say, the proper-sized suit for her boy, and of the same material and model had been shown her from stock but failed to make the necessary impression."

A Different Viewpoint

Mr. McFarland, who does a good business in clothing and furnishings in Brantford, says that people are becoming more and more cautious in their buying, and that they are offering pointed remarks about the high prices they have to pay. "The people are getting cautious in buying," said Mr. McFarland to MEN'S WEAR REVIEW. "They come into the store and say they have only a few minutes to look at goods before they have to be away some place else, but they are only looking to get some idea of what prices are. It is getting harder to get high prices all the time."

Mr. McFarland believes that textile manufacturers are looking for longer profits, and as an instance of it says that it is always easy to get high-priced shirts if one wants them, but there seem to be very few of the d shirts on the market.

Getting After High-Class Trade That Goes Out of Home-Town

Ingersoll Merchants Adopt Methods to Encourage the Buying of the Best on the Market—Should be Required to Stamp Proportions of Cotton and Wool—Favors Handling All Lines Used by Men.

GENERALLY speaking, prices obtainable in the smaller centres of population do not reach the same high level that they reach in the bigger cities. It is but natural, of course, that the number of high-priced suits bought in a small town would be proportionately smaller than the number bought in the large city. But there are always a given number of men who are approachable with the best that is on the market, no matter what the price may be, and MEN'S WEAR REVIEW feels that a more successful effort might be made by the merchants in the smaller towns to get this trade that certainly is going out of their respective towns. Perhaps the consumer is not always the man to blame for buying his suit of clothes out of town. The man who will buy the most expensive suit of clothes is usually the man who travels more or less, and, if he does not see the best in his own town, he is bound to see it somewhere else, and he goes home wondering, perhaps, why he does not see the good stuff in the windows of his home-town clothiers. The trade is there to be had; it is up to the merchant to get after that trade by ways and means which he believes to be advisable and which will bear results.

Tate's Store, Ingersoll

W. C. Tate, of Tate's store, Ingersoll, has adopted the plan of handling a wide range of samples for all suits over $65. Ingersoll is largely a manufacturing centre, where hundreds of workingmen are employed and with the wages workingmen are getting these days there does not seem to be much difficulty in getting $65 for a suit where a clothier used to get $25 or $30. But Mr. Tate feels that there is a limit to the price which men will pay—that is, the majority of men—consequently he has adopted this plan. He can give his customers a wide range from which to choose and the delivery is fairly prompt and satisfactory. He finds that it works very well. A similar plan is adopted to a more or less extent by the other clothiers of Ingersoll, that is, George Nayor & Co. and George Bartlett.

Special Display Fashion-Craft

Smith & Kerr, who have done a successful business for many years, are following a new plan this year for the first time in their history. They had a two-days' display of Fashion-Craft suits, with one of the Fashion-Craft men taking charge of it. Smith & Kerr furnished Fashion-Craft with a prospective list of a couple of hundred men, both young and older, and to these special letters were mailed, informing them of the display and asking their attendance at the same. The plan worked out very successfully in their case.

Favors Stamping of Goods

Mr. Tate expressed himself as being strongly in favor of stamping all goods, particularly woolens, with a mark indicating the proportion of wool in them. The general public, he said, knew little or nothing about the situation, and if manufacturers were required to stamp on the goods the quantities or percentages of wool and cotton in them, it would simplify the matter, so far as the retailer was concerned.

The Zimmerman - Reliance Co., Limited, have purchased the Anglo-Canadian Leather Building on the southeast corner of King and Bathurst Streets, Toronto. The price is said to be between $150,000 and $175,000. The company's spinning plant, which is now at Bathurst and Niagara Streets, will be removed to the new building, the two top floors of which have been occupied by the company for the past fourteen years.

The question was also raised by Mr. Tate as to the legitimacy of the clothier and haberdasher carrying all lines of goods required by men. He, himself, carried a small assortment of razors and similar accessories and he does not see why the clothing men and the haberdashers do not go in for handling all lines of goods that a man buys. The hardware man handles mitts, why should not the clothier handle razors? It is a question that might well come up for discussion at the next convention at Ottawa.

The above is the picture of a store opened in Brandon, Manitoba, eighteen months ago by O. Vaccari and G. W. Harrup, the latter having three years of war experience to his credit. He served with the 44th Battalion during the Great War. They carry a complete line of gent's furnishings and clothing. During the month of February, which is always a slow one, they livened up their business by giving away a new hat with every suit or overcoat purchased between the 13th and the 29th of the month. The results were very satisfactory to the proprietors. They used a large sign which read, "Free, One Spring Hat, Value $6.00."

There is a large pillar at the front of the store, which they make good use of. They have had a show case built around it, which really gives them four windows for the display of their goods. This particular case is dressed with collars, ties, and hosiery, and they have noticed an increased sale of these since the case was built.

Fall Buying is More Cautious; Uncertain Outlook Rather Than Lower Prices is the Cause

Cloths and Trimmings Higher in Price and Labor Making Fresh Demands For Wage Increases—Silks, Underwear, Hosiery and Shirts Increasingly Hard to Get—Many Merchants Buying About Seventy-five Per Cent. of Anticipated Requirements.

BUYING for fall is being done on a more cautious scale. That, at least, is the impression which MEN'S WEAR REVIEW gets from talking with many retailers during the last few weeks. "How are you buying for fall?" and the answer has invariably been "A little lighter". There are many causes for it. While there does not seem to be the least difficulty in getting the highest prices at the present time, the turn of the wheel may be very quick. There is a more or less wide-spread opinion that something is going to happen within the next year or so, perhaps in six months. What the nature of it may be is the merest speculation; but there is always a tendency to hold back when an indefinite something is in the air. Then, again, the public attention that has been directed toward the clothing industry during the last six or eight months has had a more or less unsettling affect; and while clothing men in general have not boosted profits with the simple intention of trying to reach the limit of price which the public seemed disposed to pay, they are beginning to wonder if the time has not come when the public cannot afford to pay more. MEN'S WEAR REVIEW does not believe for a moment that lower prices are in sight in practically all lines of men's wear for, at least, a year to come, for reasons which we will set out later, unless it is caused by a distinct break in the market which so affects the general public that buying will be restricted to that extent that sacrificing becomes necessary. Who will sustain the loss as between manufacturer, wholesaler and retailer is yet to be determined. But these conditions, perhaps, are making retailers more cautious in buying for fall.

Clothing Situation

"There is no doubt that clothing will not be cheaper for a year," said the secretary-treasurer of a large wholesale house to MEN'S WEAR REVIEW a few days ago. There are three things to consider in the clothing industry: cloths, trimmings and labor. So far as the cloth situation is concerned, there is nothing to indicate lower prices. They are higher in prices than they were six months ago, and quotations this month for future deliveries are higher still. British mills are loaded with orders and cannot accept any more business until after the summer of 1921. There is, however, a possibility that there may come some relief to Canadian manufacturers of clothing in the way of deliveries, though it will not affect the price of the cloth at all. Most of the business contracted by the British mills has been continental. Within the last four weeks there has been a distinct change in the situation in Germany. Things have got cluttered up still further in that once-proud empire; there is greater disorganization than ever, with the result that business with that country may be restricted until conditions again become more normal in character. If that is the case, there may be a release of certain quantities of English woolens for this side of the Atlantic in which Canadian manufacturers will share. They will be glad to get the goods, though they do not expect to get them at lower prices.

> *During a recent trip to St. Catherines, the manager of one of the departments is one of the stores there enunciated a principle of business to MEN'S WEAR REVIEW which is well worth passing on.*
>
> *"Every merchant should feel" he said, "that his business is a public utility. We want no man to go out of our store feeling that, if he is not satisfied with what he gets, he cannot come back and let us fix the matter up with him so that he will be satisfied. That is the policy of this firm."*

In trimmings, the situation, so far as prices are at issue, remains unchanged. They are still mounting. The third element is an important one, that of labor. Not the most sanguine person in the world would forecast that the demands of labor will be softened one whit. As a matter of fact, fresh demands are being made for increases in wages. The present agreement between a number of Canadian manufacturers and garment workers, as to wages, runs out within a few months, and when the new agreement is made, considerable increases will be taken into consideration by both parties concerned. The labor market of garment workers is not yet flooded by any means; as a matter of fact, there still seem to be only two men for three jobs. The outlook in this regard is still further complicated by the fact that a number of garment workers whose homes were formerly in England are returning to their native land, and thus still further depleting the available supply of laborers.

Insofar, then, as cloth, trimmings and labor are factors in the price of clothing, there is no immediate hope for a reduction in prices. Fall prices will be from, perhaps, fifteen to thirty per cent. in advance of a year ago. Fall overcoats, for instance, that are being shown are considerably in advance of last fall; there will be lines on the market to the consumer that will cost him $150.

These same conditions hold good in practically all lines of men's wear. Silks for ties are still scarce; while Swiss goods are coming forward, they are coming in such small quantities that little difference is the result therefrom. Manufacturers of underwear, hosiery and knitted goods have all the orders, and more than they can handle. The rationing system is being largely adopted in many lines because the demand is still far in excess of the supply. Shirts are increasingly hard to get and are getting worse.

Advice is being given in certain quarters to retailers to purchase seventy-five per cent. of anticipated needs, that nothing above or below this will be a safe policy. Judging from information reaching MEN'S WEAR REVIEW, this is about the proportion that is being followed by many buyers. Such a policy would, perhaps, be acceptable to both retailer and wholesaler, and manufacturer as well, because of the difficulty in getting goods. There is a danger of cutting short on orders. A year ago many retailers were led astray by rumors and beliefs that, after the signing of the armistice, hard times would come. Papers were full of plans of the government to cope with the unemployment situation; national highways were to be built to provide employment for an army of men home from the war. But there was no unemployment, no hardships. Instead, manufacturers hastened to readjust their machinery and make an effort to fill the depleted shelves of the world's storehouses. Many merchants were caught short with goods and they may be so caught again if they restrict purchasing too much. While exercising caution in buying, it is well also to size up the whole situation and not buy unwisely either one way or the other.

Six to Eight Weeks' Delay of Shirts; Necessary Dyes Not Forthcoming

Abnormal Conditions on the Rhine Cause Hold-Up of Transportation of German Dyes — Buy What You Know Exists — Many Delays in Shipments — Wholesalers Trying to Buy at Retail Prices

A local newspaper in one of the Western Ontario cities has missed no opportunity to display in prominent parts of its paper such news as outlines in a sensational way the advancing prices of clothes and other household Commodities. In this way this paper—with many others—has helped along that ill-founded campaign in which most business men, and especially clothiers, are regarded as profiteers.

Recently the advertising manager of this same newspaper dropped in to see one of the clothiers of this city to gently advise him that his advertising rates were to go higher. Incidentally, it might be mentioned that this paper is the only one in the city, and that it, therefore, holds indisputed sway and can do as it likes with advertising rates. Unlike the clothing business in that city, there is no competition. The clothier invited the advertising manager to go into the matter with him, the result being that it was discovered that their rates in 1914—which were 14 cents—had advanced to 42 cents in 1920, or about 300 per cent.

The clothier asked the advertising manager if he would mind informing the public how their own rates had advanced in comparison with the price of clothes in the same period of time. The clothier is still waiting for the newspaper's confession.

IT seems like a far cry from the German Rhine to the shelves of the Canadian retailer; but the fact remains, according to information which Mr. Moore, of the Lang Shirt Co., Ltd., of Kitchener, has received, that conditions along this river will mean a delay of many weeks in the delivery of shirts to the Canadian retailer. Mills which use German dyes in their shirtings are advising their customers that the Textile Alliance who are handling the exportation of German dyestuffs have been unable to ship these dyes to Rotterdam from which port the final shipment is made. This is going to mean a delay of six to eight weeks in the execution of orders.

Abnormal Condition On The Rhine

Mr. Moore showed this letter to MEN'S WEAR REVIEW. Here it is:

"We have been advised by the Textile Alliance who are handling the exportation of German dyestuffs that on account of difficulties which have arisen in regard to transportation caused by abnormal conditions on the Rhine, these colors have not yet been shipped from the river wharves to Rotterdam, from which port the final shipment will be made. This, in our judgment, means that there is no possibility of the dyestuffs reaching us before March.

"This may result in a delay of from six to eight weeks in the execution of the orders. We are doing everything possible to deliver on time."

Other Delays, Too.

But this is not the only delay that shirt manufacturers are experiencing in their business dealings with the mills. Mr. Moore read another letter from one of the mills with which they deal, stating that shirtings for Fall, 1920, that were to have been shipped in June would not now be shipped till August. Of course, this all re-acts on the retailer because he cannot get the shirts till they are out of the manufacturer's hands and, according to this information, it means a delay of many weeks.

Domestic Mills No Better

Domestic mills are not doing any better than foreign mills in their deliveries, according to Mr. Moore. With regard to one order that had been placed with one of the Canadian mills, Mr. Moore said they had just been advised that the goods which they were supposed to have delivered in October of last year would now be delivered by the end of February. That is, a part of them would be delivered, for in addition to this naive information, they were advised that only about 20 to 30 per cent. of it would be delivered now. "We took orders for domestic stuff to be delivered in March but we, ourselves, will not now get the shirting till then," said Mr. Moore.

Buy What You Know Exists

From the experience which they are having every day, Mr. Moore feels like handing on a little advise to the retailer. "Merchants will do the best merchandising when they buy goods that he can see," is the advise which he gives.

Prices Will Be Higher

According to this source of information—and it agrees with every other source in this important respect—prices are bound to be still higher. "We are facing a tremendous shortage of materials," said Mr. Moore to MEN'S WEAR REVIEW, "and prices, compared with those of a year ago, are between 100 and 125 per cent. higher. Materials are now being allotted by the mills, and we have received notice from them advising that we can have about 50 per cent. of the quantities for the spring of 1921 that we ordered from them for the Spring of 1920. They further state that these will be held subject to confirmation by return wire at prices about 100 to 125 per cent. higher than for the spring of 1920." Shirtings which cost them 17 cents per yard in March of 1919, are now 34 cents per yard and this take no account of the exchange rate. Moreover, the female labor situation has shown no improvement and they are finding it very difficult to get all the help they want.

No Samples Till Have Goods

Shirt manufacturers are apparently wearying of showing samples of goods that they have only on paper. "We will show no more samples till we have the goods right in the place," said Mr. Moore.

It is evident that wholesalers are finding great difficulty in getting all the shirts they want. The Lang Company do not sell to the wholesalers; but Mr. Moore said they had, within the last week, received leters from two wholesale houses offering to pay retail prices for their goods.

Nuway Belts and Suspenders for St. Thomas

St. Thomas is to have a new factory. The announcement has been made that Charles W. Stanger of Adrian, Michigan, has decided to locate his Canadian factory in the Railroad City, where the Nuway belts and suspenders will be manufactured. Temporary quarters have been located in the old Masonic Hall in West Talbot. The factory will probably be in operation early this month, and Mr. Stanger states that he will employ a hundred hands within a year.

Staggering Colors Sell Goods; Bad Shades Attract Attention

Hersee Bros., of Woodstock, Find That Smallwares Can be Sold by Ingenious Methods—If the Color Combination is an Offence, It Calls Attention to an Article For Sale—"Pete and Fred" at Style Corner.

HAVE you ever felt your legs begin to wobble and instinctively groped about for a post against which to lean when some lady came down the street with a combination of colors, such as old rose and bright yellow, that made you feel drunk? There are combinations of colors that act upon one that way; their very lack of harmony is attractive and holds one's attention even if it results in a mild form of sea-sickness.

Background for Display

The fundamental principle of successful advertising is to hit upon something new and attractive. Hersee Bros. of Woodstock have found that in the selling of haberdashery this staggering combination of colors has proven a good thing. They will take, perhaps, a few empty cardboard boxes to be used for dressing the ledges of their store. These boxes they will cover with shades of tissue papers that harmonize about as much as the proverbial parrot and monkey. This week it will be old rose and bright yellow; next week it will be something else equally staggering to the eye and the sense of the fitness of things. Their idea in using these strange colors is not to instruct in what colors look well together—they do that when they sell the goods—but to attract the attention of the customer. And they succeed very well, too, they say. After they have covered the boxes they display small lines of haberdashery on them. The contrast in colors attracts the eye; then the eye sees what is fastened on the box. They told MEN'S WEAR REVIEW that they had sold a good deal of haberdashery by this method.

After Young Men

Hersee Bros. started in business on October 18 of last year. One of them is a returned soldier. From the very beginning they marked everything in plain figures and when they are busy boys come into the store, pick out what they want, pay for it, and go out. They try to create the atmosphere of make-yourself-at-home in their store with all the young men. They do their advertising over the name of "Pete and Fred," and when young men come into their store they call them "Pete" and "Fred." They don't believe that "familiarity breeds contempt," so far as their store is concerned; it breeds content instead. They call their store the "Style Corner." In advertising they use a quarter of a page once a week and a small space in the daily county paper. In addition to this, they send out many style books to a mailing list which they keep up-to-date.

Oak Hall Opens at Moncton, N.B.

Fine New Store Elaborately Equipped

Oak Hall has opened a fine new store at Moncton, N.B. The opening day was March 24th. The new store is finished in oak and there is a great deal of the stock enclosed in glass fixtures. On entering the store one notices first a row of six glass show-cases, the first four being used for decorative purposes, while the other two serve as shirt stock-cases. Behind these cases are the modern improved glass front fixtures for carrying men's haberdashery. There is a section for collars which makes the selling very convenient; and there are sliding fixtures for gloves, hosiery, neckwear, pyjamas, underwear and sweaters so arranged as to get the maximum amount of stock in the smallest possible space. These fixtures are topped by a row of glass front, electrically-lighted display cases giving an artistic finish to the entire section.

On the other side of the store are displayed rows of suit cases and club bags arranged on inclined shelving in such a way that all the different styles are seen at a glace.

About half way down the store is a large revolving case for men's hats. This is an oak cabinet about seven feet in height, with a rack that pulls out and revolves about its centre and is fitted with tilted nickel hat brackets having a capacity for over 300 hats. Next to this, come a combination cap cabinet and mirror alcove. The triplicate mirror is arranged to give an all-round view while the cap section is fitted with five glass front doors.

Balance For Clothing

The balance of the store is given over to men's clothing, there being five large oak clothing cabinets about seven feet long by seven feet high. These cabinets are fitted with disappearing doors and racks which pull out and revolve, having a capacity for about one hundred and fifty suits or seventy-five overcoats each. Then there is the full length alcove mirror with its dome light allowing a man to see his clothes from all angles at once.

It Pays to be Frank

The value of frankness in selling merchandise, and its power to bring the customer back, is illustrated in an interesting little story from life which has been sent to the members of the Better Business Bureau of St. Louis, by E. J. Brennan, manager of the bureau.

"A visitor, on business in St. Louis, went into a local store to buy socks. He came upon some on display at a price that appeared to be reasonably low. These stockings had above them a price sign and on this card was, in small type, a phrase to the effect that the merchandise was not of perfect quality.

"The buyer did not have his glasses and in that condition most likely would not have noted the reference to imperfections.. He was accompanied, however, by another, whose recent contact with the Better Business Bureau prompted him to let things go in order to see what happened. The buyer asked the salesgirl what the socks were made of. She replied promptly, 'They're silk, but they are ' "seconds." ' No quibbling or hesitating — the answer came right out, showing definite instructions had been carefully imparted.

"So favorable was the impression created that the visitor to our city bought almost ten dollars' worth of goods.

"Thus a policy of truthfulness, backed by a strict carrying of the policy into practice, favorably advertised the store in which it happened."

There has been introduced for the Spring season in the Arrow line a new style that is based upon precedents that assure its correctness. The collar is narrow, has a small front opening to go with the very small four-in-hand knot, and the tie channel is built into the collar so that the cravat knot can be clinched up and kept up to the top of the collar, where it belongs. The new collar has been named the "Prince." It is 2⅛ inches in back and 1⅞ inches in front, and is cut on lines that assure a good, smart, comfortable fit.

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ON THE WATCHTOWER

MEN of the trade will do well to take heed of the remarks of William Moffat, General Manager of the Imperial Bank of Canada, which appear in this issue of MEN'S WEAR REVIEW. "The Inevitable Break" of which he speaks, is as yet, mere speculation insofar as the time of its coming is concerned, but it is based on the very current belief that the crest of high prices has about been reached, if it is not already here, and that a decline must set in immediately after. Even when it does come, lower prices can hardly affect the retail trade for at least several months, but there may be a period of rigid economy set in which will materially lessen the amount of commodities purchased by the consumer. Clothing men will feel the result of that economy when it does come; and, in view of that time, Mr. Moffat rightly advises that all assets should be kept as liquid as possible so that the period of hardship may be financed successfully by the men who constitute the very backbone of this country.

As we have said, the time of that break is mere speculation. There are some financial men who believe it is but six months away; others put it at two years. There is still a vast shortage of goods demanded by people all over the world, and the recurrent extreme demands by labor give little hope that production will catch up with this demand for a considerable time. In the meantime, business men can only carry on as before with a cautious eye to the future and its problems.

FALL PRICES ON CLOTHING

IF NOT already, then within a few days retailers will be selecting their fall suits and overcoats, and there will be no surprise that prices are even higher than those asked for spring. The advances on all woolens from the old country have steadily been upward during the last six or eight months; prices have varied from day to day, and manufacturers in this country have not known when they placed their orders that prices accepted by overseas representatives would be the prices at which the goods would be delivered in Canada. Confirmations on orders have invariably been at advanced prices on the placing orders themselves. Still another factor entering into advanced prices, is the fresh demands of labor for higher wages. MEN'S WEAR REVIEW has been informed that in all the clothing centres of Canada increases ranging from twenty to fifty per cent. have been asked or will be in the very near future. Manufacturers would not object to such increases were production to be improved proportionately; but, unfortunately, about the opposite is the result. How soon these demands will recoil upon the heads of those making them is one of the uncertain developments of the future, but come it must. In the meantime, the public will have to pay higher prices for their fall garments.

PRICES EASY TO GET

THE editor of MEN'S WEAR REVIEW recently took a trip through several towns and cities of Western Ontario where competition in the clothing trade is exceptionally keen. The same question was put to every retailer with whom he came in contact, "Do you find it difficult to obtain high prices," and, with but one exception, the answer was always in the negative. As a matter of fact, the public neither seem to want nor require any protection to-day. They want the very best there is to be had in all lines of commodities, and little consideration is given to prices. Merchants state that their slowest lines are their cheapest ones; the public seem on an orgy of expensive buying, and the retailer is not fulfilling his duty to the public if he fails to have on his shelves what is asked for. While there is an effort being made to reduce the high cost of living, the buying public seem to be taking only an academic interest in that effort.

BRIEF EDITORIAL COMMENT

KING GEORGE has given vogue to trousers creased at the sides. It is doubtful if they will be as popular as the Prince's narrow-brimmed hat.

* * *

BEFORE you close up shop to-night take a look at your insurance policies to see if they represent the increased value of your stock during the last five years.

* * *

THERE is a rising tide amongst the clothing men of this country against the reckless advertiser. He is the man who disturbs the public mind and clothing men should protect themselves against him.

* * *

MERCHANDISING is a queer game. If a man sells his stock, be it old or new, at a price that will take care of replacement (as he should), he is called a profiteer; if he doesn't, his auditor tells him he's a fool and has no right to be in business. So, there you are, between the devil and the deep sea.

The Boy is Father of the Man; Therefore, Don't Forget the Boy

He is Worth Remembering in Your Advertising and Window Dressing—If He is Your Friend To-day, He Will Be Your Customer For Years to Come—Carry the Santa Claus Idea Throughout the Rest of the Year and Create Special Attractions For the Boys.

SOMEONE has said that "the boy is father of the man." It is an old adage well worth remembering in all advertising, whether it be in the daily newspapers, by circular advertising or in window dressing. Boys have a wonderful influence over their "dads," and if the man who is advertising clothing or haberdashery can catch the eye of the boy, the chances are ten to one that he has also caught the eye of the "dad". It is, therefore, well to remember that the boy is not a negligible quantity, not only in advertising, but in the arrangement of one's windows. If boy's trade is worth getting after, it is worth getting after in downright earnest and it can become a profitable department in the year's turnover.

The Boy Becomes the Man

It is well worth remembering, too, that the boy of to-day is the man of to-morrow. Every person who comes into your store should be regarded as a possible customer. It is, therefore, well worth the trouble and expense to cultivate the friendship of the boys, and to make special efforts to reach them through all advertisements that have to do with men's wear. They are the "little men" of to-day; the potential customers of to-morrow. Herman Ritter of Youngstown in addressing one of the state conventions in the United States, strongly urged that the boys' department should be pushed well to the front.

"If you go into the boys' clothing game," he said, "go into it right. Don't stick your boys' department into the back corner and expect to get results. Bring it out in the front. A woman likes to be served in pleasant surroundings by somebody who knows how to serve her. The woman is the best booster in your line of business, for if she gains confidence in your store, it is more than likely that her husband will be attracted and in the end, will come to you for his clothing requirements. Keep your tags clean and your department neat. Cater to her and you will be well repaid."

Dress Windows For the Boys

It is, perhaps, a good idea to make a practice of dressing your windows at stated times with boys' requirements. it might be well to take lessons from Christmas trade in this respect. Christmas windows featuring Santa Claus never fail to attract children, and they will come any distance to see them.

This factor in advertising should not be lost sight of for the other eleven months in the year. If the boys in your town or city knew that a special window of interest to them would be shown at certain periods of the year, they would look forward to them and would, undoubtedly, be on hand to see them each time. But, when the boy's clothing occupies an inconspicuous place in it he feels that he is crowded out. If your window possesses strong attraction for the boys, you may depend upon it that every boy will be there to see it, and that he will have his father or mother down to see it also. That is the best possible kind of advertising, and it is advertising that pays for years. If the boy is satisfied in your store, the chances are very good that he will be satisfied as a man. Man, after all, is much a creature of habit; and if he gets into the habit of frequenting your store as a boy, when he is older he will not depart from it.

Should Be Remembered in Advertising

The boy should also be remembered in your advertising. There are some firms which never leave the boy out of their advertising when clothing is advertised. On this same page will be found a section of a third of a page advertisement by Blumenthal Sons, Ltd., of Montreal. It is about one-quarter of the entire advertisement. It is a straight talk to the bread-winner of the family. In advertising boys' clothing, it is also well to talk to the boy himself, and make him feel that you have a personal interest in him. Some of the most successfully-conducted boys' departments have been developed by methods, which brought the proprietor in personal contact with the boy. He is a valuable asset to the trade and, if properly catered to, can remain so for years to come.

One of the partners in a big firm in London, Ontario, selling clothes, told MEN'S WEAR REVIEW recently that he used the advertisements of Toronto clothing men to sell his own goods. He usually made a dead set on the Friday issues of the evening papers and from these extracted the advertisements. He said that he could show his customers that certain standard lines advertised in Toronto papers could and were being sold by him from 30 to 35 per cent. cheaper than they were being sold in Toronto.

And to that great little chap of yours let us introduce two new trade-marked brands —

Tom Brown

"Made to Wear--- Not to Tear"

A line of boys' suits that appeals to your sense of clothes values and that combines all that the regular boy wants to wear.

These are clothes that stand the hard wear of restless boys on hard benches — of the play that demands the most of his suits. They are priced up to $16.50,

and

Dad Junior

— another line, that starts at $18 and goes upwards, representative of the newest styles which follow closely the vagaries of his father's new clothes. These are for the older boy who steps into "young manhood" and wants to look like dad.

Stabilizes Business; Provides Annuity; Protects Survivors; Creates Pension Fund

Business Life Assurance Has Important Place in Modern Business — 30 Per Cent of Failures in the United States Due to Deaths for Which No Money Provision Made — Offsets Shock to Business as Result of Death — Address by W. A. Pearce of Imperial Life Co.

Business Life Assurance is rapidly developing into one of the essentials of a successfully conducted business. It is doing so because it is part of a highly developed and scientifically-conducted business, and a very necessary part. Not only does it protect the good name of a merchant after he is gone—and every man honors his ame to that point where he wants to protect it after he is no more— rves as a leaning post to those who are left to carry on his business. It is a stabilizer of finance when uncontrollable currents would swcep otherwise well-established institutions into the maelstrom of financial panic. It is the guarantee of a few years of well-earned rest after the heat and burden of the stress of many business years has been borne. It is many other things which are ably set out in the accompanying address which was delivered at the Provincial Convention by W. A. Pearce of the Imperial Life Co., of Toronto.

YOU are here this morning in a business session of your convention. Therefore, I am going to endeavor to make the best use of the time at our disposal, and give to you as wide a conception as possible of the application of a Life Assurance policy to business purposes.

The object in applying life assurance to commercial purposes is to give to business institutions the same protection against contingencies, that until a few years ago was considered to be confined to the family circle only.

Let us consider a few typical sets of circumstances, and see how we can best adapt life assurance, to meet the contingencies, which these particular conditions are likely to produce.

For some reason the public is prone to consider the benefits of life assurance as confined largely to counteracting the monetary loss incident to the death of the assured. This is by no means its only function, especially when applied to a business enterprise. Some of the services it is rendering in the market place may be enumerated as follows:

First—To convert the interest of a principal into cash immediately at his death, and at the same time, if desired, provide additional working capital for the benefit of the surviving partners or shareholders.

This is, perhaps, the most common application of business assurance. It is the one which has the widest appeal to business men, especially to those trading as partners. "The Pittsburgh Despatch" is authority for the statement that, according to Bradstreets, 30 per cent. of the failures in the United States among co-partnerships is due to deaths for which no money provision has been made.

There are numerous businesses wherein each of the partners is peculiarly fitted for handling the particular branch of the business of which he has special charge. Frequently each is unfitted for managing other branches of the business than his own. This means that in the event of death of any member of such a partnership a successor would have to be found who was possessed of the peculiar talents and training necessary to carry on successfully the work of the deceased. The life assurance policy provides the money at once to offset losses incident to the disorganization and delay in accomplishing this.

Perhaps the firm is not so specialized. It may be a case where any one of the principals is capable of managing the business single-handed. The death of one might only involve the employment of a salaried man to perform the physical duties previously performed by the member removed by death. In such a case a problem is likely to arise in connection with making a settlement with the heirs of the deceased. The difficulty of making such a settlement puts many concerns out of business every year — concerns which, until death intervenes, give every promise of being permanently successful.

Seldom can you find a man who will relish the idea of being in business with his partners' widows. However highly a man may regard his partner, he is likely to consider that partner's family in quite a different light.

On the other hand, it is usually more acceptable to the members of the family of the deceased to have their interest in the business paid in cash, because while they might expect to receive the same returns from the business as when he was alive, this is seldom if ever practicable when the salary or other remuneration paid to the one who is to take his place is deducted from the earnings.

An interest in an ordinary commercial business is a form of investment that is not satisfactory, and is frequently unsafe for heirs, who are often inexperienced in business matters. No court of law would allow an executor or administrator of an estate to purchase an investment of that kind upon behalf of the estate.

In a recent issue of the Monetary Times the following item appeared:

"Mr. J. P. Morgan has made application for $2,500,000 life insurance. This is the largest policy ever written under one name. The risk is to be distributed among several companies, and the insurance is intended to protect Mr. Morgan's partners in their mutual business interests as well as for the banker's personal protection."

A second function of business life assurance is to offset the shock to a business which would result from the death of one of its members.

A few years ago the manager of a department in one of our big stores held a partnership in a manufacturing business. This firm sold a large amount of its product to the store in which he was employed. The manufacturing business applied to one of the chartered banks for a line of credit, and the manager demanded life assurance to the amount of the credit as collateral security. The banker in this case realized that the best customer of the manufacturing concern was probably such a good customer because of the influence of the partner upon whom he required the assurance. He foresaw that the death of that man might be a serious shock to the business to which he was extending credit, because it might close to that business the biggest single outlet for its products. This man passed a good medical examination, but died of diphtheria within the first year.

A third function of business life assurance is to strengthen the credit of a commercial enterprise by protecting bankers and other creditors from loss through the death of a partner or executive official.

There is a rapidly increasing public appreciation of this feature of life assurance. Many of the national banks of the United States, and several of the Canadian chartered banks, now embody in their application-for-credit blanks questions to bring out information as to the amount of business life assurance carried by customer firms applying for credits.

The Canadian Credit Men's Trust have prepared for the retail merchants throughout Western Canada heart-to-heart talks upon the necessity of carrying sufficient life assurance. These are intended to point out not only the necessity of life assurance for the merchants' personal protection, but also for the protection of those extending credit to them. In many cases the members of the association will insist that the merchants carry sufficient assurance to protect their credit.

These circumstances show a trend of events which is very significant.

No merchant of any standing nowadays wishes to leave a string of unpaid debts behind him. He is proud of his good name while living, and an unexpected death can not rob him of that good name if he has an asset in the form of business life assurance, for the protection of his creditors and his good name.

A fourth function of business life assurance is to provide a readily available source from which money can be borrowed quickly, without publicity, and at a moderate rate of interest, during times of financial stress, or sudden opportunity.

The loan privilege of the modern life assurance policy is one of the most valuable. It has been over-exploited to the extent, however, that it has become something of a detriment to the best interest of the policyholders. Notwithstanding the fact that policyholders abuse this privilege, and borrow unwisely, there are many cases where this privilege is an unadulterated boon, providing an easy means of securing money at a time of imperative need when no other course is available. Especially is this the case with business men who experience no difficulty in obtaining necessary credit from bankers or others during normal times, but

who find these regular channels absolutely closed in times of financial stress. When their needs for credit are thus intensified, an extraordinary means of raising a loan, as by a mortgage which would have to be registered, and would be published in commercial reports of Dun or Bradstreet, would probably prove embarrassing. Business men can easily see the advantage of being able at such times to borrow under a life policy without publicity, and at a moderate rate of interest definitely fixed in advance and unaffected by the conditions of the money market at the time the loan is required.

It is stated that during the financial depression of 1907 over 400 millions of dollars in policy loans were effected in the United States. In Canada we know of thousands of instances where the policy loan privilege was used by business men during the tight-money period following the outbreak of the war to meet pressing obligations when the money for this purpose could not have been conveniently procured from any other source.

The value of the loan privilege under business life assurance is not confined to times of pressing need. To every business man there comes sooner or later a sudden opportunity. Then, though neither credit through regular channels nor cash is available, the life assurance provides the means of procuring ready money.

A fifth function of business life assurance is to create a sinking fund with which to retire at maturity mortgages, bonds or stocks, or to pay off at a given time, or at the death of the assured, bank overdrafts or other financial obligations.

In cases where the business is one which to a large extent is being built upon the personality of one man the assurance should of course be placed on the life of that man. An interesting example of this application of life insurance to business was outlined by Elbert Hubbard in a booklet entitled "A Business Necessity." The story as he wrote it in his characteristic style is as follows:

"When the memorable financial blizzard was on in November, nineteen hundred and seven, many firms in this country started paying their people in script. We had a vulnerable stock of books, but nothing was transpiring. Pay-day was coming with damning regularity, and sundry papermakers were yelling like baseball fans, for money.

"Then it was that I laid the case before a financial man I knew in New York. He took my figures and said he would give me an answer in three days.

"The answer came. If we could bond the entire Roycroft plant for one hundred thousand dollars, he would take the issue at par, provided he held a life assurance policy on my life for a like amount.

"I answered, 'Why the life assurance?'

"And I have the reply by me now. Here it is:

"'Your brains are the chief asset in this business. Your mind is a think factory. Your output is ideas. Your initiative evolved the business, and you know the work in every part. The buildings were built and the machinery installed with your mental raw stock in mind. With you there, the value of the plant is reasonably assured. With you gone, it is a conjecture. My people would not consider a loan for an instant without the insurance on your life.'

"Whether my sky-piece is like a sky-scraper as a financial asset, and possesses the value my friend placed upon it, is largely a matter of assumption.

"But granting for argument's sake that the man was right, we get an idea of the estimated value on the Rialto of two things — Brains and Life Insurance.

"Luckily, the storm blew over, and the sun came out, and I was able to pass up the proposed loan. But just to add to my peace of mind and as an aid to sweet sleep o' nights, I placed a little policy on my life payable to the Roycrofters Corporation."

But many incorporated companies are not one-man concerns and in such instances it is wise to place policies on each of the officials, the death of any one of which would involve any serious disturbance, either through loss of business, lowering of efficiency or impairment of credit.

A sixth function of business life assurance is to add to the attractiveness, as an investment, of the stock of other securities of a limited liability company by protecting that company from financial loss due to the premature death of the man or men who are in the meantime essential to that company's success.

As business is conducted on this continent it is a common thing for a business enterprise to require for its proper development more capital than can be provided out of the private funds of those immediately associated with the conduct of the business. This necessitates selling stock or other securities to the public. But to secure capital in this way is frequently very difficult. Business at best is somewhat precarious, and investors are often skeptical. Life assurance, payable to the company in the event of the death of an important official, is helpful in overcoming this, and that it is used for this purpose is shown in the case of an Eastern Canada hat manufacturer which in the prospectus issued in connection with the recent issue of securities to provide additional capital cited the fact that the company maintained $30,000 of business life assurance.

A seventh function of business life assurance is to create a fund with which to pay off the interests of a retiring principal.

Most men harbor an ambition sooner or later to retire from active business and to enjoy in later life a few years of well-earned leisure. Business life assurance appeals to such men as a means of enabling them to provide at a definite time sufficient cash for this purpose. It gives to the man retiring the advantage of permitting him to withdraw his interest and to place it in some more stable form of investment, free from the hazards of an ordinary business, and it enables the remaining members of the firm to prevent the stock or interests of the retiring member getting into undesirable hands, and at the same time increases their own holdings in their joint business.

An eighth function of business life assurance is to create an endowment, or mortgage redemption fund for colleges, universities, hospitals, Y. M. C. A.'s, or other community enterprises.

Trinity College of Hartford, Conn., is perhaps the most frequently quoted instance of this application of life assurance. The plan in this case, adopted a few years ago, is to have the alumni of the college insure their lives in favor of the institution. Presumably, the premiums in this instance are paid by the assured and the policies vary in amount according to the circumstances of the individual participants in this co-operative effort to build up a substantial endowment fund for Trinity College. Only a few days ago there appeared in one of the American papers a news item as follows:

"The 1917 senior class of Trinity College, of Hartford, Conn., will follow the plan adopted by the senior class of last year of having the entire class insured for the benefit of the college. The amount of assurance underwritten and assigned by the class of 1916 amounted to $20,000. The president of the senior class has appointed a committee to arrange for the insuring of the class."

Other colleges and universities have also adopted this idea of insuring the lives of their graduates.

Endowment assurance is carried on the lives of a number of secretaries and other officials of the New York Y. M. C. A., the major portion of the premiums being paid out of the association's funds. Then at least one Roman Catholic institution in the Province of Quebec maintains endowment policies on the lives of members of the order, the premiums being paid out of the funds of the institution.

A ninth function of business life assurance is to compensate a business for losses which may arise through the death of a valued employee or official.

While the upbuilding of a corporate enterprise may be so interwoven with the personality of its executive head that its stock is taken and credit extended to it, as much in reliance upon that personality as upon the intrinsic merit of the enterprise, there are frequently other men in such an organization who are essential to its success. The expert scientific or technical employee occupies a position of great importance in most manufacturing concerns. A chemist holding secret formula, a skilled engineer, a mechanic possessing inventive genius, a salesman with marked ability to control certain outlets for the firm's products — the ability and peculiar skill of such men have a very positive influence upon the success of the institutions by whom they are employed. The inevitable monetary loss which would result from the death of any such men should be, and very frequently is, provided for by means of business life assurance.

An interesting example of this use of life assurance was that of a very prominent Canadian retail and wholesale produce firm. Some years ago this firm extended its wholesale business to the British market and was successful in securing as its representative in England a very capable man — a man whose big connection was of the greatest value in assuring the success of the firm's efforts to break into a difficult field. Those at the head of this then comparatively small but rapidly developing concern recognized the fact that the loss of this man's service through death before his branch of the business was firmly established would prove a serious matter. Accordingly, they placed a large policy of fifteen-year endowment assurance on his life. As it happened he did not die and the prompt payment of the policy on its maturity, during the period of tight money immediately following the outbreak of the European war, was the subject of much comment and created a very favorable impression as to the solidity and reliability of life assurance, and its value for business purposes.

A tenth function of business life assurance is to establish and build up a pension fund for employees.

Death is not the only contingency which may deprive a business of the services of a valued employee. His resignation may be a far more serious matter, if it means that he joins forces with a competitor, or even becomes a competitor himself by embarking in the same line of business on his own account. But aside from that feature, there is a decided advantage to the employer in continuity of service on the part of his employees, which wideawake business men in many different lines are endeavoring to encourage by one means or another. The staff pension fund is one medium very frequently adopted for this purpose. By this means the employees acquire a gradually increasing vested interest in the business and their disinclination to change employers and thereby relinquish this interest certainly does add to the continuity of service and consequent increased efficiency of

(Continued on page 57)

Prosperous Outlook for Cotton; World Shortage and Few Working Hours Are Factors in Situation

Sir Charles Macara, World Authority, Says Government's Policy of Drift Cost Millions of Dollars and Prolonged the War—Reconstruction Work Very Costly.

FIVE contributory causes to prosperous times in the cotton industry are given by Sir Charles W. Macara, one of the world's leading authorities on cotton, in an article in the Empire Mail. These causes are as follows:

(1) The world scarcity of cotton goods; (2) The reduction in the available quantity of productive machinery by devastation in war areas and by the decay of machinery through inability to carry out repairs in places not directly touched by war—as in Lancashire; (3) The slow resumption of their normal work by the textile machinery makers, who were all engaged in war work during hostilities; (4) The enormous increase in the prices of such machinery, which naturally acts as a brake on new enterprises; (5) The reduction of working hours from 55½ per week to 48. Here you have a series of factors which tends to place the largest possible demands on existing machinery, and hence the outlook is one which gives reasonable certainty for very prosperous trade for some time to come.

Government Policy Harmed Industry

In his letter, Sir Charles states that not only was the cotton industry hardest hit by the war, but the policy of drift adopted by the British Government added to that discomfiture. He states that, at the outbreak of the war, he advised the governments of England and the United States to buy up and store the raw cotton which, under peace conditions, would have gone to enemy countries. He estimates that the adoption of this plan would have saved the planters some £90,000,000 on the very large crop of that season, and would have avoided the disastrous fluctuations of price which occurred in the earliest period of the war. Sir Charles further points out that, had this been done, there would have been a reserve of cotton on which to fall back in time of need, gambling on the raw cotton markets would have been stopped; and, what is most important, the war might have been shortened because there would have been abundant supplies of cotton for the manufacture of high explosives, the shortage of which undoubtedly did prolong the struggle.

Renewals Very Costly

"Much of the enhanced value now placed upon the cotton mill is due to the fact that the industry has weathered the storm and emerged into a period when new values everywhere are common," says Sir Charles. "Every kind of machinery used in cotton mills has increased enormously in prices owing to the war, and doubtless the provision set aside for renewals, repairs and depreciation has been utterly inadequate in view of this increase. And if there were a revaluation of mills, now, upon the basis of existing prices of machinery, expenditure in renewals, etc., would have to be calculated at a figure which would tend to reduce the profits now apparently being made. Moreover, much of the profit made is simply recouping the industry for heavy losses sustained as a result of the war."

OTTAWA'S NEWS

Alexander, The Great Tailor, has opened a store at 108 Sparks Street, Ottawa, and will specialise in men's ready-to-wear and tailor-made clothing.

Jess Abelson, the clothier and furnisher, 188 Sparks Street, Ottawa, opened his new store on March 20. He opened a new field in the advertising line for Ottawa with a chapter on "The Chronicles of Jess the Clothier," with a promise of others to follow. Fifty balloons were liberated on the Friday to boost the opening, every balloon having a number attached. The next move was to draw numbers and the lucky holders of these at once became entitled to one of the following prizes:

1. Any $50 suit in the store.
2. Any $40 spring coat in the store.
3. Any $10 Borsalino hat in the store.
4. Any $10 value in shirts in store.
5. Any $3.75 box of Holeproof Hosiery

The Two Mac's celebrated their 31st Anniversary Sale, having that well-known date March 17th, as their birthday.

News of the Clothing Trade

Hamilton Board of Education are ordering 250 cadet uniforms from a firm in Scotland.

T. C. Spence, of Perth, has purchased the stock of A. W. Cook of that town, merchant tailor.

The stock of S. Bosada, men's furnishings of Cobalt, is to be sold by auction on April 7.

A. Everitt and Alf. Schnurr, in company with a Stratford man, have started a clothing factory in Walkerton.

J. A. Armitage, of Kincardine, after sixteen years in business, has sold out his gents' furnishing business to J. McNab, who was formerly with Wm. Mitchell Co.'s store.

The International Clothing Co. and the Regent Dress and Clothing Co. of 312 Yonge street, Toronto, suffered heavy loss by fire on March 12.

The One Big Union tailor unit, Winnipeg, has demanded a weekly wage of $45 and a 44-hour week. The men are, at present, earning $32 to $35.

The seventh attempt to rob the store of J. Paul, 329 Bathurst street, Toronto, was frustrated. On six occasions this store has been robbed and valuable cloth taken.

W. S. and G. H. Richardson, men's furnishers, of St. Thomas, have purchased 677 Talbot street from Ald. F. A. Lemon. They are planning to make the premises an up-to-date furnishing store.

R. H. and J. Dowler have purchased the International Hotel property on Ouelette Ave., Windsor, at a figure in excess of $140,000. It is the intention of the firm to remodel the building into a business block for the Dowler Company.

Mr. Horowitz, of the Cornwall Pants Co., is asking for some assistance from the town council in view of an extension of their business. The company has recently purchased the Pamondon property.

R. S. Cull & Co., of Guelph, have been awarded the contract of supplying the police force of that city with heavy trousers at $20, and George Wallace was given the contract for serge suits for Summer wear at $45.

M. Garriere of Hull is retiring from the clothing business.

I. Semil & Co., clothiers of Hamilton, are selling out their business.

Twelve coats valued at $2,000 were stolen from the store of J. Krahn, 531 College street, Toronto, on March 26.

Mr. Berscht, of Caledonia, Ont., has purchased the John Martindale store and will open out a gents' furnishing business.

D. R. Campbell, advertising manager of the Alphonse Racine Co., Ltd., has returned from an extended trip to England and the continent.

Guelph records the fact that the first straw hat of the season has been seen in that city. It made its appearance on Sunday, March 14.

Albert J. Brady, a commercial traveller with the Bob Long Co. of Toronto, died on Saturday, March 20. He was forty years of age.

Bert Inglis & Son, of Brantford, recently introduced Fashion-Craft clothing into that city. A representation of the firm from Montreal held a two-days' exhibition at Inglis' Store.

Durrant & Stanley, tailors, of 316 Donald street, Winnipeg, have recently purchased property on the east side of Gary street for $16,000. It is their intention to remodel the premises for use as a tailoring establishment.

William Scully, president of William Scully, Ltd., manufacturers of military equipment, died on March 25. Mr. Scully was well known to many of the members of the men's wear trade.

The New York Customs Cutters' Club has decreed a natural fitting coat, not so narrow and a fraction longer. The toothpick lapel is also banned. Narrow sleeves will be retained and there will be practically no change in trousers.

Vivian Dowker, managing director of Van Allen Co., Ltd., Montreal, sailed on March 27, for an extended trip to the United Kingdom and the continent. He will visit the markets of England, Scotland, France and Switzerland buying shirtings, neckwear, silks, etc.

Davis Bros., clothing manufacturers, of Hamilton, have recently opened a custom department.

One Big Union tailors have decided to strike in Winnipeg early in April if their demands for an increase in wages to $45 per week and a 44-hour week are not granted.

The Wideman Tailor Shop, 936 Robson Street, Vancouver, was robbed of about $1,000 worth of cloth. An attempt to rob the store of J. T. Wing, 611 Gore Ave., was frustrated by the police.

Messrs. Mathieu & Fagan, Kamsack, Sask, are opening up a store in George Moore's store building on Railway St., pending more extensive premises on Main Street during the summer.

The Arrow Neckwear Co., of Toronto, have moved to 1184-88 Queen St. West, Toronto. In last month's issue it was incorrectly stated that they had moved to 1144-48 Queen West.

Carpenter & Packer, civil and military tailors of Piccadilly, London, are showing gentlemen's high-grade suits, overcoats, etc., at the Windsor Hotel, Ottawa.

According to the Lethbridge Herald, a local tailor predicted that clothes next fall would be $100 a suit. The despatch stated that tailor would stick with the business till fall and then close up shop.

J. Samuels & Sons, cap manufacturers of 77-79 Peter Street, Toronto, have purchased the building of the Warren Manufacturing Co., 786-788 King St., West. It is the intention of the firm to move into the new building when certain alterations are completed.

Richardson Bros. have opened up their new store on East Talbot Street, St. Thomas. There are two deep vestibule windows, with mosaic flooring entrance, and the interior has treble the space of the old building formerly occupied.

Lieut.-Col. J. H. Blue, son of the late Walter Blue and President of Walter Blue & Co., Ltd., clothing manufacturers of Sherbrooke, Que., was married on March 25, to Miss Kathleen Tobin, second daughter of E. W. Tobin, M. P. for Bromptonville, Que. Lieut.-Col. and Mrs. Blue spent their honeymoon in New York and Atlantic City.

U.S. Manufacturer Not Responsible For Exchange; is Detrimental to Interests and Injures Business

An Explanation of How the Exchange Rate is Brought About and How It Injures the Merchants and Manufacturers—Present Unfavorable Rate Between Canada and the United States Little Understood—U.S. Manufacturers Would Do Much to Adjust It because They Are Losing Business.

EDITORIAL notes and sometimes lengthy articles have lately appeared from time to time in some of the newspapers of Canada which would tend to make the ordinary reader believe that the present discount on the value of the Canadian dollar in the U.S. is an arbitrary charge made by the U.S. merchant, constituting an extra profit for him, which he could forego if it so pleased him.

A three column article recently appeared in a Toronto newspaper explaining that the discount on the Canadian dollar was a charge made by the U. S. merchant to cover what he considered or what he pretended to consider was his risk of losing his money owing to Canada becoming insolvent.

It is somewhat extraordinary that an article of this kind should have been allowed to pass the editorial censorship of a paper of any standing, showing, as it did, the writer's lack of knowledge of the most rudimentary principles governing the rates of exchange between the two countries.

No Fixing by U. S. Manufacturer

It cannot be too strongly impressed upon the Canadian merchant that the U. S. manufacturer from whom he buys goods, has no more influence in fixing the present premium which he is compelled to charge upon U. S. money than has the Canadian manufacturer himself in fixing the rate of exchange between Canada and Great Britain, France, Italy or any other country whose currency is now at a discount in comparison with our own.

When the Canadian manufacturer makes a sale to England or France, he fixes his price in Canadian dollars. He cannot do otherwise as, with a fluctuating rate of exchange, he would never know, should he agree to accept payment in sterling or francs, what sum he would realize for his goods. He has no control over what his customer will have to pay for Canadian dollars. One thing, however, is certain. He undoubtedly wishes his customer to be able to secure Canadian money at a reasonable rate, knowing that unless this is possible he stands a chance of losing future business, and that, the lower the premium on Canadian currency the better will be his prospects for a continuation of his foreign business.

Evidence of this is forthcoming in the recent announcement that our chocolate manufacturers, who a year ago were supplying large quantities of their manufactured goods to Great Britain, find it difficult to obtain further orders owing to the depreciated value of the pound sterling with regard to Canadian money.

What then would be the feelings of the Canadian manufacturer were he to read, in the British newspapers, tirades against his avarice and grasping disposition in exacting from his British clients a sum only just sufficient to pay him the value of his goods in Canadian dollars, and this because the rate of exchange necessitated the British merchant paying more than the pound for five dollars. Would he not, and with justice, strongly repudiate and resent such a charge?

And yet, this is exactly the attitude taken by many of our own Canadian newspapers towards the manufacturers over the border line.

Losing Customers by Exchange

The U. S. trader quotes a price to his Canadian customer in U. S. dollars. If his customer can get those U. S. dollars at par in exchange for Canadian dollars, no one is more pleased than the U. S. trader. He would do anything in his power to make that possible. He gains not one cent benefit if his customer has to pay five, ten, or fifteen per cent premium to get U. S. money. The only result of such a state of affairs to him is that he stands every chance of losing his customer. What then must he think when he finds himself held up to opprobrium by Canadian newspapers as a very Shylock for asking that sum in Canadian dollars which will bring him, in U.S. dollars, no more than the fixed price agreed upon for his goods?

Opening Canadian Bank Account

True, in some cases he is now opening a bank account in Canada and accepting Canadian money, but that simply means that he considers it pays him better to accept less for his goods rather than lose the business.

In border towns it has been customary in the past for retailers to accept Canadian money at par, as they were willing to lose the small charge for exchange rather than worry their customers over such a trivial matter, but with the increased heavy discount to which the Canadian dollar is now subject, it has become impossible for them to continue to do this. It is no benefit to them to have to charge their customers the rate of exchange, but they cannot be expected to accept as one dollar a voucher for which they can only get 85 cents.

So few fully understand the circumstances causing the rise or fall in the rate of exchange, that it is worth while devoting a small space to an explanation, showing in as simple a way as possible how the money of one nation comes to be at a premium or at a discount in regard to that of another nation.

The Explanation of Exchange

Perhaps we shall be able to understand the causes for an exchange rate better than in any other way if we place ourselves, for the time being, in the position of the exchange broker or bank.

Let us suppose we are in business as exchange brokers; U. S. merchants come to us for Canadian money and Canadians come to us for U. S. money. As long as the demand from each side is about equal we need only make an infinitesimal charge, a small fraction of one per cent. being sufficient to remunerate us. But let us suppose that we have a very large demand for U.S. money and practically no demand

And Now, By Jove, It's a Muff!

Muff for men is positively the very latest thing among the boardwalk sensations. Only one appeared, but then Spring is only two days old and there is no telling just what Easter will bring forth.

Just when the afternoon promenade hour had reached its peak, the cute little hand warmer blossomed forth. A perfectly normal looking young man, he appeared healthy and in his right mind, came along in a rolling chair.

There were stares, gasps and then grins, for the young fellow had both hands tucked into a brown fur muff that matched the fur of his topcoat collar. The notice he drew did not huffle him a bit. He just sat back and serenely enjoyed the scenery revealed by the playful March, while the human motor propelled the chair along the walk.

for Canadian money. Our capital is soon turned entirely into Canadian money for which we have no use. It is lying idle, bringing in no return. We try to dispose of it to other brokers and bankers, but we find they are in the same position as ourselves, all loaded up with Canadian money. What can we do? We must dispose of it in some way and obtain U. S. currency, in order to carry on our business. The only thing we can do is to go to our financial friends and investors whom we may know and induce them to take it from us by offering it to them at a discount. This discount of five, ten or fifteen per cent., or whatever we may offer, induces them to take it from us for investment in Canadian securities. This is the only purpose to which they can put it, otherwise they would have to hold it and it would be bringing them in no return. As our receipts of Canadian money continue we have to offer them still greater inducements to relieve us of it. Naturally we cannot suffer the loss of this discount ourselves, and so we have to charge it to all clients coming to us with Canadian money to change. Thus as the discount we have to allow increases, so the rate of exchange increases, and as long as all our clients bring us Canadian money and there is no counterbalancing demand for it we are obliged to exact a high premium from all who require American money in exchange for it.

Canadian Merchant Causes Rise

It will thus be seen that it is really the Canadian merchant himself who causes the rise in the exchange rate, because he is willing to pay the discount rather than do without American money.

Reducing the purchasing goods and of paying for them to a transaction between two individuals, the Canadian Buyer and the U. S. Seller, the proceedings might be thus illustrated:

An Example

Canadian Buyer: I wish to place an order with you for the goods on this list.

U. S. Seller: Glad to supply you. These will cost you $5,000 in U.S. money.

C. B.: But I have only Canadian money.

U. S. S.: Sorry, but that is of no use to me. I cannot use it in the States.

C. B.; But it is perfectly good. You can invest it in Victory Bonds which will give you a good return.

U. S. S.;Yes, but I have already invested all I can afford in that way and I must have U. S. money to carry on my business.

C. B.: Well I must have the goods, cannot you take my Canadian money if I pay you a premium?

U. S. S.: I would rather you paid me U. S. money, but if you cannot do that I will try to find someone with money to invest who is willing to put it into Canadian securities, but, of course, I should have to offer them some inducement, perhaps five or ten per cent.

C. B.: Very well, do the best you can. I must have the goods so must pay whatever premium you have to pay to induce an investor to take my Canadian money.

The above conversation covers the fundamental points of a purchase from a U. S. merchant acting as his own broker and shows the reason for an exchange rate.

The question of the balance of trade between Canada and the U S., and the fact that this makes necessary settlement for excess of American imports in some other medium of barter than goods has not been enlarged on here. The exchange transactions, howeer, resulting from the purchase of goods and described above, explain the more immediate causes of the fall in value of our own dollar, and should make it clear that, not only is the U.S. manufacturer in no way responsible for, and gets nothing from the premium we have to pay on U. S. money, but that, on the contrary, a high rate is very detrimental to his interests, is injurious to his prospects of future business, and is a hindrance to him which he would do anything in his power to remedy.

No Quotations on Cotton Webbings; Seeking Materials in English Market

Advances That Used to Be One-Half Cent Per Yard Are Now Five Cents Per Yard — American Firms Will Not Guarantee Delivery or Quote Prices—"Presidents" Will Likely Advance Further as Webbing Goes Up

WITH cotton webbing advancing at the rate it is, the line of suspenders manufactured by the Dominion Suspender Co., Ltd., of Niagara Falls—like other lines—will, in all probability, undergo further advances. Among notions, elastics have taken the most rapid advances due, almost entirely, to the increasing difficulties in making the webbing. According to Mr. Fleming, superintendent of the Dominion Suspender Co., cotton webbing early in February took an advance of 5 cents per yard; and this insurance, after the duty and the exchange are paid, will increase the price of the President suspenders about $1.50 to $2.00 per dozen.

U. S. Firms Will Not Quote Definite Prices

Moreover, as Mr. Fleming stated, the firms in the United States from which they buy their webbing now notify them that the price lists which they forward are subject to revision on June 30, and that they will not guarantee to deliver all the quantities which they accept as orders. Deliveries for months back have been very slow, with the result that the Dominion Suspender Co. are still working on orders that were in the house last year.

The same difficulty is being experienced in getting the artificial silk yarns which are used in the construction of overcoats. Mr. Fleming states that United States firms are refusing to accept further orders and will not even quote any prices. The President suspenders took a jump of $2.00 a dozen the first of the year, and, if the price of webbing continues to increase the way it has, there will be a further increase before long. Time was when suspender manufacturers thought an advance of one-half cent a yard was a big advance, but with advances of two to five cents per yard they can only see prices that will show a considerable jump.

Try to Get Webbing in England

At present an effort is being made by the company to get webbing in England and an order for over a million yards has been placed. The price, however, is not even as good as that quoted in the United States, because the fine yarns used in the webbing have, originally, to come from the United States. A large proportion of the webbing used for this purpose used to be bought in England, but the quicker deliveries from across the line and good prices turned a large share of this trade to the U. S. Now, however, with webbings increasingly scarce and with the exchange rate so unfavorable from the standpoint of the Canadian buyer in the United States market. English materials are again being sought in large

Turns Over Stock Ten Times; Yearly Net Profit Over $18,000

Orth, Ltd., Off to a Good Start Before the War Ended and Going Strong Ever Since—Gave Car Service to Returned Men and Made Many Friends Who Still Visit Him—Has Seventeen Departments in Small Store—Man Behind Counter Should Write His Own Advertisements.

TO make a net profit of $18,295 in twelve months in a little store about 16 or 18 feet wide and 30 or 40 feet long, and in that time to turn one's stock over ten times is not a bad stroke of business for a year. Yet this is what Mr. Orth, of Orth's, Limited, London, Ontario, says he did in the last year. The firm was formerly known as Selak-Orth but Mr. Orth, within the last three weeks, has purchased the whole business and will now run it himself. Nor is he less optimistic about the future, even though the bulk of what is known as the returned soldiers' trade is gone, because he believes he made such firm friends amongst these men that they will come back to him; in fact, he says, they are now coming back to him.

Started September, 1918

Mr. Orth started in business in September, 1918—three months before the armistice was signed. During those three months of civilian trade he says he did more business than had been done in the previous twelve months on that spot. He put new "pep" into the business, made a specialty of his windows, and began to advertise in such a way that it brought results.

How He Handled Returned Men

Then the returned men began to need new suits of clothes and Mr. Orth was right on the job. He engaged motor cars to go to the Heights, where the men were demobilized, and he picked them up and brought them to his store. Personal cards were distributed amongst the men as they came into London and the system was so organized and, Mr. Orth says, he gave them such service that they recommended other men to go to his store after they, themselves, had been served. It turned out to be a great business, and in these twelve months, when the men were coming back in great numbers from overseas, Mr. Orth says he turned his stock over no fewer than ten times.

Seventeen Departments

Mr. Orth keeps a very careful watch on everything in the store. Though the store is a small one, he departmentalizes it and has seventeen of them. At the end of each month he knows exactly what business he has done in every department and how his stock stands. The statement of each department shows what he had on hand at the beginning of the month, what he sold, what he ordered for each department and the balance on hand at the end of the month. In this way he is able to stop any leakages that might arise, and he knows if some of the lines carried are moving too slowly or not.

Man Should Write Own Advts.

Mr. Orth believes that the man behind the counter should write his own advertisements. Every man acquires the reputation of a salesman behind his own counter by the manner in which he approaches the customer and the way in which he sells goods to him; there must be a good deal of the personal persuasion about it. Mr. Orth feels that the same principle holds firm in advertising. A man must talk to his customer as he talks to him if he were in the store, and he thinks that no other person or agency can do this for him; he does it himself. He suits his advertising to conditions. So far as newspaper advertising is concerned, he did very little during the days of the returned soldiers' rush, his money was spent in a service that brought him in closer personal touch than through the columns of the newspaper. But this year he expects to spend about $200 every month in newspaper advertising, because the personal appeal is gone. And he is equally convinced that newspaper advertising brings good results. As an instance of this, he stated that he had run a half-page advertisement in the London papers on the Friday of a recent week advertising a special day for made-to-order suits. The following Saturday, he says, he did $950 in cash business, and $400 worth of special ordered suits.

Xmas Sale of Ties

Mr. Orth makes the very most of his windows and changes them not less than once a week, and very often twice during the busy seasons of the year. At Christmas time he filled all five windows with boxed ties for three weeks before the 25th, and he said people were wondering where all the ties came from. His store is one block away from a few large departmental stores, and he figured out that he had to make some strong appeal for a share of the Christmas trade. Moreover, he believed that the boxed tie would appeal to the women more than to the men; he says that a woman will become more impatient in waiting for a parcel to be wrapped up than a man. The result was most gratifying; Mr. Orth says he sold $6,000 worth of ties for Christmas.

Will Use Mile Posts

Now that Mr. Orth has taken over the business himself he is about to make his name known for many miles around. In sixteen different directions and for fifteen miles in these directions he will have mile-posts put up in the near future. With the increasing motor traffice in Canada, not forgetting the transient traffic, he believes there are many motorists always looking for signs along the road telling them how far they are from the next town or city. Mr. Orth is going to tell them; and he believes that if there are any people in the car who want clothes or haberdashery, he will have a very good chance to sell them.

JOHN FIRTH TO KIWANIS CLUB

Tells Why Materials Are So High in Price

"Some phases of the Tailoring Business" was the subject of an address given to the Kiwanis Club of Hamilton, recently by one of the members of the trade, John Firth.

Mr. Firth displayed an ivory potato, grown in Brazil, from which buttons are manufactured, and gave some illustrations of the buttons going through the several courses of manufacture. The speaker also had different samples of cloth, and gave an outline of the manufacture of woollens from the time the wool is secured from Australia, shipped to the woollen factories of England, and manufactured into the different grades of cloth for suitings, giving some explanations of the different class of materials, such as pure woollen goods, worsteds, shoddy goods, and cottons, and explained the reason the different grades do not stand the wear and use that the pure woollen goods will, which under the present conditions, is somewhat difficult to procure. Kiwanian Firth also gave some of the causes for the present cost of materials requisite in the tailoring business, and informed the club that it was difficult for the manufacturers of woollen goods to accept large orders, owing to the difficulty they experience in getting stock enough ahead to supply the trade.

Officials Think Suit Clubs Are Lottery Dodge

New Plan to Make Money on Clothes

Detroit.—An income estimated at from $5,000 to $10,000 weekly was the reward of Louis C. Wasmus from four "suit clubs" which he organized and managed in Detroit.

A warrant for his arrest on a charge of maintainng a lottery has been recommended by Prosecutor Bishop, after an investigation which lasted for several months.

Has Four "Clubs"

There are four of the suit clubs operating here, and the Prosecutor learned that Wasmus runs every one of them. These clubs are known as the Bell Tailoring Company, Unique Tailors, Bradley Tailoring Company and Harvey Budd Company.

Men joining the "club" were required to pay $1 a week until a certain amount had been paid in and then had the privilege of selecting a tailored suit. The price ranged from $38 to $55. As a means of inducing victims to join, it was announced that once each week there would be a drawing, and the lucky man would get a suit free.

"No Free Suits"

After weeks of investigating the Prosecutor has been unable to find one man who ever got a suit free. A Ford employee came close, however. When notified he was the lucky man he went after his $38 suit which was to cost him nothing. He was told the $38 suits were gone, but he could have a $55 suit by paying the balance in cash. In the department with this man were 100 men paying for suits.

The Prosecutor learns that no man got his suit for the amount agreed upon. After he paid in a stated sum he was told goods at that price were gone and was shown suits at from $95 to $110.

WHY STORES LOSE TRADE

Investigation among 197 households developed the following reasons why they quit trading at certain retail stores:

Indifference of salespeople	47
Attempts at substitution	27
Errors	18
Tricky methods	18
Slow deliveries	17
Over-insistence of salespeople	16
Insolence of salespeople	16
Unnecessary delays in service	13
Tactless business policies	11
Bad arrangement of store	9
Ignorance concerning goods	6
Refused to exchange goods	4

Thirty-five per cent. on account of indifference, insolence or ignorance on the part of salespeople! After making every allowance for customers' faults, this exhibit indicates a staggering proportion of inexcusable faults in the average retail store—faults which the manager who knows his own interests will not tolerate.—The "Viewpoint."

F. W. STEWART

Canadian Manager of the Cluett-Peabody Co., Ltd., who gave a Lecture with Cards at the Provincial Convention at Toronto in February.

Canadian Tweeds For Newfoundland

Canadian Tweeds — Attractive Market For Woollens in Adjoining Colony

A number of Montreal firms have recently been receiving inquiries from Newfoundland for Canadian tweeds, and it would appear that there is a fruitful field there for greater exports of the Canadian materials. Hitherto, the United Kingdom and the United States have done the bulk of exporting to that colony, and it is altogether likely that the exchange rate may now be having the tendency to divert these inquiries Canada-wards. While imports of tweeds and woolen goods into Newfoundland from Canada have increased during the last few years, those from the United Kingdom and the United States show much larger increase. Such imports from the United Kingdom increased from $201,913 in 1916, to $308,636 in 1918; from the United States, from $37,075 in 1916, to $137,495 in 1918; while from Canada during the same years, the increase has only been from $4,698 to $16,411.

STABILIZES BUSINESS; PROVIDES ANNUITY

Continued from page 51

the working forces of the business concern which maintains an employees' pension fund.

Life assurance affords a most excellent method of creating a pension or retiring fund. Public confidence in the security and impartiality of the regular life insurance companies tends to make any scheme built in conjunction with such an institution more popular than one maintained and controlled entirely by the employers of those whom it is intended to benefit. And the flexibility of life assurance makes it possible to adapt it to the requirements of almost every individual case.

Where pension funds are to be established for specified employees individually separate endowment policies should be effected on each life. The employee may be required to pay a certain portion of the premium, if it is thought advisable. In that event, an agreement should be made between the employer and employee covering the terms upon which the policy can be taken over by the assured in the event of his severing his connection with the concern which was a party to the insurance. If the assured does not contribute any portion of the premium the policy can be surrendered by the employer concern in the event of the assured leaving its service.

It has only been possible to touch upon the various phases of business assurance in a general way. The time will not permit of our considering Group Insurance, which is chiefly for the use of firms employing fifty employees or more.

I hope that I have not created the impression that the benefits of business assurance apply only to partnership or incorporated companies. It is equally applicable to the individual proprietorship.

The man who is sole owner of a business would do well to protect himself with business assurance on the life of one or more valued employees. If he enlarges his business he could cover the temporary risk with life assurance. If he mortgages his business property he is not safe unless he has life assurance protection to cover the debt, as well as any floating indebtedness. He would do well to carry business assurance for the sake of the loan value which would grow available to tide him over times of pressing need, or to provide ready money when opportunity knocks, thereby avoiding the necessity of diminishing his family's protection by availing himself of the loan or cash value of his personal assurance. He should provide for the depreciation of his stock when he is taken away from it. A man's stock-in-trade invariably depreciates immediately he is gone, and finally his business owes him a retiring allowance which can be best provided for from year to year through the instrumentality of business life assurance.

The business man who has only personal life assurance is usually not half insured. The average business man is also a home-supporter. His family's welfare is dependent upon his business welfare. Business adversity is liable to blight his home — to bring home from college his son or daughter — to drive his high or public-school boy to earn his own living prematurely—to cause his family's removal to a smaller house or to an upper tenement — to reduce himself to the ranks of ill-paid employees where executive ability is at a discount This is an old, old story.

Will Undertake to Educate Public Regarding High Prices

State Conventions in the U.S. Recognize That the Public Needs Information Regarding Costs in Clothing Industry—Will Take Space in Daily Papers for This Purpose—Similar Action Might Well Be Taken in Canada.

THE advisability of undertaking a publicity campaign by which the consuming public would be the better informed regarding the increased cost of clothing and the reasons therefore, and of giving an insight into the net profits made by retail clothiers during the year, was strongly urged at the convention of provincial clothiers, by F. W. Stewart, Canadian Manager of the Cluett-Peabody Co., Ltd. The vast majority of people who constitute the consuming public know little or nothing about the intricacies of modern business, and they imagine when they see in the asking for a 50 per cent. profit, that that figure represents the net profit made at the end of the year, because it is the profit asked for on the sale of every suit of clothes. Few people know that it costs between 20 and 25 per cent. to do business; which ignorance provides the necessary foundation for many ill-considered articles appearing in the daily press to the purpose that clothiers are demanding too much in asking for 33 1-3 per cent. profit on suits and overcoats.

What New England is Doing

Many of the state conventions recently held in the United States, have discussed this question, and are grappling with it during the present year. Foreseeing what they believe to be a falling-off in the consumer's demand, due to advanced prices that must be asked for spring clothing, the New England Retail Clothiers' Association in convention in Boston, discussed means of giving the consumer the benefit of every possible reduction in prices consistent with good business. Further than that, they resolved to acquaint the public with the reasons for the elevation of prices, quoting facts and figures which should be convincing to retail customers that the New England retailers are not responsible for high prices, and are absolved from the charges of profiteering which are rife. In seeking a means of reducing prices, it was proposed that to a certain degree, this end might be attained by co-operative buying, which would somewhat reduce the wholesale selling cost of merchandise.

Will Use Full Page Advertisements

The clothiers of the Satae of Georgia are to take similar action with regard to acquainting the public as to the high cost of clothing. A state-wide advertising campaign will be instituted, telling the public that they are going to co-operate with the fair price commissioner of that state, in an effort to reduce prices of clothing by selling at the lowest possible margin of profit. This commissioner, when asked for a statement, said that he would have no fault to find if profits were as low as 33 1-3 per cent. At the close of the convention, a resolution was adopted calling for the publication of page advertisements in the leading Georgia papers, containing the pledge of the association.

Nebraska Advises Conservative Buying

The clothiers of the State of Nebraska have adopted a somewhat different program with, however, the same object in view—that of informing the public that they are not responsible for the high prices prevailing in the clothing industry. They adopted six cardinal points to be developed from day to day, for the enlightenment of the public. They are: "Encourage the public in careful, conservative buying;" "Discourage numerous new models;" "Avoid speculative buying for the future;" "Advocate a sixty-hour week for labor instead of 44;" "Co-operate with the government in an effort to reduce the cost of living;" "Give the law of supply and demand a chance to operate." Absolutely no reduction in clothing prices is looked for by the clothiers of this state, and they feel that the buying public is more responsible for high prices than they are.

Getting Back to Earth

Ohio retailers in convention realized that the time was coming when they were getting back to earth, when they should do some real thinking and less speculating. The danger of the industrial unrest prevalent in the country was discussed, and the fact that the retailer through his peculiar position was most easily subject to the cry of "profiteer", was a subject taken into consideration. In order to overcome them it was recognized that the retailer must do his utmost to acquaint the public with the real reasons underlying the high prices and, at the same time, practise patriotism in its highest conception by selling goods at the lowest possible prices consistent with good business. President John Martin, in addressing the convention, urged that speculating and overbuying be avoided and he advised that it behooves clothiers to buy 75 per cent. of his last fall's purchases this year.

Manufacturers Will Do Likewise

Not only the retailers, but the manufacturers, too, are to take a hand in a campaign for the information of the public. At the convention of the National Association of Clothiers held in New York in February, the advisability of instituting a $60,000 national advertising campaign to acquaint the public with the basic reasons for prevailing prices of clothing for spring and fall 1920, was discussed but action was deferred until some conferences should be held with the National Retail Clothiers' Association.

Might Take Action Here

It would seem that similar action might well be taken in Canada by each provincial clothing section of the Retail Merchants' Association, or by a co-operative action on the part of the provinces. The clothiers of Canada have been unfairly placed under a cloud of suspicion, and the daily press, in pandering to public opinion, has taken little pains to ascertain the facts of the case, and has availed itself of every opportunity to use anything that looked like a "sensation" in the clothing business. Might it not be a wise plan to educate the public, as well as the daily press, by the use of some space in which exact information regarding the whole clothing industry could be given?

CANADIAN BRANCH TO A. STEIN & COMPANY

A. Stein & Co., Ltd., a branch of the same firm with offices in Chicago and New York and known as the makers of "Hickory" garters for women and children, "Flexo" arm bands and other elastic articles recently began active manufacturing in the Empire Building, 64 Wellington Street West, Toronto. This firm has been in business since 1887 and their main factory is at Chicago.

"The high standards of quality which A. Stein & Co. have always maintained anl which have won for them an international reputation will, of course, be strictly adhered to," said R. S. Donnelly their manager in referring to the opening of this Canadian branch. "There is a real appreciation in the Dominion for products like ours and there is no reason why we should not duplicate here the same success that has rewarded our efforts in the United States."

Urges Government to Encourage the Flax Industry

Says One Firm Contemplating Growth of Flax in Ontario and Quebec

S. F. Glass, of East Middlesex, addressed the Commons at Ottawa the other day on the question of encouraging the growth of flax in Canada in which he strongly urged that the Government might put more "pep" into the growth of this industry. Pointing to the world shortage, Mr. Glass said that it would prove a most profitable industry at this time.

Several methods were suggested by Mr. Glass by which the flax and hemp industry could be encouraged. These included: The establishing of experimental and demonstration stations convenient to the area within which the fibres have been successfuly grown, so that scientific direction might be given the growers; by lending such encouragement as may be needful to the perfecting of mechanical labor-saving devices in handling the crop; by scientific standardization and grading of seed and fibres so that a permanent market might be obtained for the exportable surplus; by competent direction and encouragement by propaganda in order that production of the fibres may be extended to all the provinces, and by continuing and further extending such encouragement as may be necessary to develop the spinning industry in Canada.

Mr. Glass said that if it were good policy during the war to utilize all available land to increase crops, it was equally good policy now, in view of the world's food shortage. Too many men, he thought, were trying to find substitutes for work. Labor and the farmer had to get together, because it was apparent at present that their purposes were opposite each other. Farmers had to be assured that there was no danger of over production of food for many years, and that the existing prices would likely be maintained for a considerable time.

Great Possibilities

The speaker quoted at length various authorities to show the possibilities for Canada to grow flax. The Belfast Knitting Mills were contemplating growing 2,000 acres of flax in Ontario and Quebec, and it might be that their large mills would ultimately be moved here. Steps should be taken to develop properly the flax straw-growing industry in Western Canada. Mr. Glass declared that the Department of Agriculture in the past had not displayed the proper "pep" in dealing with the subject that was necessary to make the industry a success.

Hon. S. F. Tolmie, Minister of Agriculture, assured the House that the Government was keenly alive to the development of the industry. As present prices were so high, it was probable there would have to be a certain amount of settling down before great progress could be made. Progress had been made in building a satisfactory pulling machine, and he expected by next year an efficient one would be on the market. Seeders and scutchers were also being experimented with. There was need of education to show the people that while flax-growing entailed much work it was a paying proposition. He would try and carry out Mr. Glass' instructions to put more "pep" into matters pertaining to the flax industry.

Takes Advantage of Good Roads in His Advertising Campaign

Robt. Doherty, of Woodstock, Will Tell Oxford County That He is in Business—Every Fence and Many Posts Speak of Doherty, the Clothier—Looking for Big Year's Business.

THE day of the tiresome Saturday journey to market, five, ten, or twenty miles distant, is gone. Instead of lumbering along over a stoney road in a market-waggon, which creaked under the burden of provisions for the city folk, Mr. and Mrs. Farmer jump into their car and whizz away to the market town in a few minutes. Even though the distance be twenty-five miles, it matters little in these days of automobiles, good roads and plenty of money. Perhaps the village storekeeper watches his former customers thus whizzing away with some envy, because their super-six is as ladened when they come home with merchandise as when they started out with provisions. But the city storekeeper is precisely in the same position; there is, apparently, something more inviting about the styles shown in other towns—that is, to a certain fixed proportion of every town, village and city—than in one's own. Human nature has always been the same in some respects, and always will be.

Good Roads Bring Business

The wise merchant is the one who, seeing this development, takes advantage of it. Good roads have come to stay, and the day is coming when great asphalt highways will net their way over the face of this country. That always means considerable transient trade, particularly throughout the summer months. And it also provides the opportunity of keeping the surrounding countryside constantly informed of the fact that you are in business. Every farmer and his wife who starts out for town is a prospective customer; the first peep he or she gets into your store is, perhaps, by something along the roadside.

Doherty, of Woodstock

At least, this is what Robt. Doherty & Co., Woodstock, Ontario, believes. Oxford County is, perhaps, as well equipped with good roads as any county in the province, and Mr. Doherty intends to take full advantage of that fact. He says that roads bring big business to his mill. He has waited on a customer at eleven o'clock on Saturday night who had twenty-five miles to drive home; but it meant nothing, because the automobile had taken the place of the market waggon. Mr. Doherty, therefore, is painting his name on fences throughout Oxford County; he is putting up signs along the highways that lead to the county town of Oxford; he wants to, literally, plaster the old county with the name of Doherty. If farmers who start for Woodstock to do their shopping any morning of the week don't know that Robt. Doherty is in business, it won't be his fault, because he is going to remind them of it at every turn of the road.

Business is Good

Mr. Doherty says that business is good and that there is little difficulty in getting high prices for goods. There are customers who make a brief kick about prices, but they pay them just the same. He says it is easier to get 35 cents for a collar than it was to get 30 cents, and this seems characteristic of all other lines. He says he finds it easier to get prices now than when they are normal. A customer might pass the remark that prices are "awful," but they take them just the same and say little more about it.

Look For Good Year

MEN'S WEAR REVIEW in visiting Woodstock merchants found that they were looking for as big a year as they had last year. They pointed out that demobilization centres, such as London and Toronto, got a good deal of business that was justly theirs, but, in spite of that fact, they had a big year and look for as big a one in 1920.

Buying for Fall Commences in Overcoats and Suitings

The Markets at a Glance—Shirts Harder to Get—Collars May Soon Take Another Jump in Price—Silk Markets Show Little Improvement—Overalls Higher in Price.

CLOTHING

TRAVELERS with overcoats for Fall and Winter, 1920-21, are on the road and what has been expected by retail merchants is actually coming to pass. That is, prices are considerably in advance of those of last Fall and Winter. Lines that cost the retailer $44 are up to $50 and better, and from that price they go up to $100 and even higher than that. There are some exclusive English styles for which $110 is asked. Prices to the consumer, therefore, will range from $60 to $150 for the coming season. Similar advances are being paid for overcoat cloths. Retailers who have bought their lines of overcoats for the next Fall and Winter season seem to feel that the crest of high prices has been reached. Most of them are looking for a good overcoat season and have bought fairly heavy supplies. Many loose styles are being shown. Clothing travelers with Fall suits will be out on the road within a few weeks and there will be the same proportionate advance which will probably range from 15 to 25 or 30 per cent. on last year's prices. Houses are sending out their representatives later this year for various reasons. They have felt that it would enable them to show a more complete range because their deliveries from the Old Land have been late. Moreover, the question of labor has had to be taken into consideration as requests for increased wages on the part of the garment makers are pending.

SHIRTS

The difficulty in getting shirts is increasing and it can be taken for granted that the situation will get worse from month to month. MEN'S WEAR REVIEW knows of a retailer who had to open a new store recently without a shirt in stock because he was unable to get them. In three or four months' time it will be extremely hard to purchase shirts at any price. Deliveries that were to have been made the first of February are just coming to hand and they are incomplete. Wholesale buyers have visited retail stores trying to buy up odd lots and odd sizes but without much success. One other thing that is very hard to get at the present time is pyjamas.

COLLARS

One of the leading collar manufacturers in the country refuses to take further orders for hard collars for four months and the day may not be far off when the consumer will be asked to pay 50 cents for his linen collar. It is, as the trade well knows, very difficult to get stocks of linen and manufacturers have much more business than they can attend to. The situation with regard to soft collars is no better; there is an increasing scarcity and popular sizes are very hard to secure.

UNDERWEAR AND KNIT GOODS

Canadian mills are absolutely filled up with all the orders they can handle for the next year and Spring prices for 1921 will be, it is said, about 25 per cent. in advance of those of this Spring. A manufacturers' agent told MEN'S WEAR REVIEW a few days ago that his selling period for Fall had been considerably shorter than last year. It is no trouble to sell goods at all; if jobbers or manufacturers will guarantee deliveries they get rid of their lines very quickly. Canadian mills have never had the business they are getting now.

NECKWEAR

Though Swiss silks are reaching Canada, manufacturers of ties say the quantities are so small that it makes little difference in the whole situation. There has been no easement in the United States markets insofar as Canada is affected. The drop in the exchange, while it has made buying a trifle more profitable, has not increased the quantities at the disposal of the Canadian buyers and they are still unable to get near the quantities they want to make up the orders that stream in to them.

There is still no indication of improvement in the world outlook on the silk industry. Recent reports from Japan are that prices have advanced 10 per cent. and that further advances are looked for. Jobbers in England and France are asking the Swiss manufacturers to accept open orders as far ahead as the Spring of 1921. Quantities coming from Italy are smaller than was expected. The eight-hour day granted to the laborers has done much to curtail the production. Even when the material is in hand to work on there is frequently a shortage of fuel, due to lack of fuel.

OVERALLS

Retailers tell MEN'S WEAR REVIEW that overalls for Fall are to be $39 and that $36 is being asked now. The day when overalls were used as a leader to sell other merchandise to the workingman is passed; it is now an article of itself which cannot be used further as a bait.

CLOTHES AT $12 PER SUIT

(Continued from page 37)

ment talks glibly of "mass production." Yet the usually well-informed "Times" commences a half-column of fulsome praise of this scheme with the sentence, "Thousands of people who read in the newspapers yesterday morning that suits of clothes made to measure could be supplied at prices ranging from £2. 17s. 6d. to £4 17s. 6d., etc."

"Perhaps we do an injustice to Mr. Mallaby-Deeley in this respect, for we notice that his advertisement does not say that the suits are 'made to measure,' but 'finished to measure,' a distinction with a very great difference.

"Any member of the public who imagines that these suits are cut specially from the measures he supplies is laboring under a serious misapprehension. That would be to repudiate Mr. Mallaby-Deeley's own statement regarding 'mass production.'

The Factories

"Mr. Mallaby-Deeley speaks very vaguely of three factories. He does not tell the public exactly where those factories are, or whose factories they are. In the absence of such information we have only the statement made by Mr. Mallaby-Deeley to press representatives that the factories in question were enagaged on contract work for the War Office.

"There is one point in Mr. Mallaby-Deeley's announcements in regard to which we must utter a most decisive protest. He says that 'the present high prices are absolutely unnecessary and cannot be justified.' As it is only the distribution from the factory to the public in which Mr. Mallaby-Deeley is taking a hand, this remark is a gratuitous insult to the vast body of clothing retailers of the country. And in view of the fact that it is now generally admitted that the retailer is not responsible for the high prices prevailing, we are surprised at responsible public newspapers supporting statements of this character."

Canadian clothiers will watch this experiment with interest.

LABOR UNREST FELT IN JAPAN

Button Industry Forced to Make Wage Increases—Long Hours Still Prevail

That labor unrest is confined to no one continent is evidenced by the facts brought to light in a report just received from Japan.

The largest button factory of that country, employing about four hundred, is located at Kobe. It is reported that wage increases in this plant to the extent of 40 per cent. have, during the past year, been demanded and granted. Because of the increased cost of rice and other food products demands for further increases are becoming more and more insistent.

Japan's present average wage for men button makers is Yen 1.50 (about 75c) per day, and for women who do the machine work and carding, Sen 70 (about 35c) per day.

As yet there have been no demands for shorter working hours notwithstanding the fact that in some smaller establishments the hours are excessive. In most factories the men work but seven hours a day, while the women work nine and ten. The apparent lack of interest in shorter working hours may be attributed to this difference in the hours of men and women workers.

Want Goods According to Sample; Saskatoon Merchants on Record

Clothing Men Are Entertainers of Retail Merchants—Address by Prof. Rose, of University—Other Business.

ONE of the novel features adopted by the Saskatoon branch of the Retail Merchants' Association is a plan whereby they hope to increase the interest on the part of the membership by having each different section of the trade provide the entertainment for one evening. "Get acquainted" is the spirit of these general monthly luncheons. All trades are in attendance as the business transacted is of a general nature. The February month-end meeting was remarkable for the good fellowship expressed in the large attendance. Competitors in business insisted on treating the fellow across the street as though such a thing as business did not exist.

Clothiers Entertain

The entertainment featured by the clothing trade section, was a winner from start to finish. A banjo quartette and two pianists to spell each other was at the head of the bill, and when it came to banjo twanging, Harry Tupling of the Nifty Man's Shoe Store, is as much at home as when he is fitting "the latest thing in suits" on the college student.

"From caveman to date," was the subject of the address of the evening, given by Professor A. S. Rose of the University of Saskatchewan. He dealt with the evolution of education from the time of the caveman through the dark ages, right down to the present time. He showed how the caveman first learned to count by numbering the bones of the slain in their tribal fights. The rude pictures drawn and clipped in the walls of the caves, he described as the beginning of art. Prof. Rose showed how man first started trading. The cave dweller who had more fish than he needed, "swapped" fish for meat or furs. The stone as a symbol of weight, first came into use by our ancestors suspending a stick by the middle with a stone at one end and weighing fish or whatever other article they wished to trade at the other, thus making them balance.

Resolutions Passed

After the coffee and ices, the meeting was called to order for business, and a number of important resolutions were passed. Among them was one which is to be presented to the Dominion Association, asking firms selling to retailers to fill orders according to samples. This motion met with the hearty approval of the clothing men present.

With a view to bringing out every member of the association, each merchant present undertook to see that at at least one more merchant attended the next monthly luncheon.

Clothing Mfg. Assoc., Montreal, Elect New Officers

Lyon Cohen Retires After Four Years President

Mr. Lyon Cohen, who, for the past four years, has been president of the Clothing Manufacturers' Association of Montreal, has retired from that office and is succeeded by Mr. B. Gardner.

When interviewed by our representative, Mr. Cohen stated that in spite of the request and petition of the members of the association to continue in the chair, he was compelled to relinquish the reins of office, owing to the number of activities in which he is engaged.

Mr. Cohen, in a brief summary of the situation, said that the past year had been an epoch-making one in the history of the industry. Organized labor had been recognized, and the principle of collective bargaining had been adopted. Elaborate machinery to carry into effect these principles had been installed, with labor managers, statisticians and an impartial chairman, supported by both manufacturers and workers.

Mr. Cohen hoped that through these a better understanding with labor would be brought about, which would avoid strife and insure continuity in employment.

He concluded by expressing his appreciation of the co-operation which was given him by both the manufacturers and union leaders.

Other officers elected for the year are: Vice-president, E. H. Smeed; secretary, Jos. Desautels; treasurer, J. H. Brownlee.

The above is a picture of a spring window by R. S. Brown of Collingwood. Mr. Brown started in business in Collingwood in October of last year, being a successor to C. C. Begg. He came from St. Chrysostome, Quebec, which is about forty miles from Montreal. Mr. Brown stated to MEN'S WEAR REVIEW that the first change he had to make in his store was to have a thorough understanding that there was only one price instead of several as there had been before; the proprietor had one and, Mr. Brown says, the clerks in the store had another.

To make himself known to the people of Collingwood and the surrounding country, Mr. Brown advertises liberally in the two local papers. He uses alternately a different style of advertising. For one week, his advertising is more in the nature of a talk on general conditions and the lines he carries and he follows it up the next week with a more detailed account of these lines and quotes prices. One of the first things he gave the people of Collingwood to understand was that he was not of the class of merchants who can always sell a $30 garment for $19.50, that his business was an up-to-date, honest business in which he would make an effort to give value for money spent in his store. In the near future, Mr. Brown will circularize the country surrounding Collingwood, believing that he can get a good deal of the trade that is going outside of the town.

The background of the above window is finished in lattice work about 1¼ inches in width. A noticeable feature about it is the absence of price cards; Mr. Brown states that he does not use price cards except in windows in which the less expensive goods are displayed.

The store is a departmental store and is so departmentalized that Mr. Brown is able to keep a careful watch on each department as to how it is paying.

Movement for Early Closing Among Clothiers in Toronto

Feeling That Hours of Work Are Now Too Long—Proprietors and Clerks Alike Are Kept on the Job Too Much—Clothiers and Haberdashers Asked to Express Their Views.

THERE is a pronounced feeling among a number of Toronto clothiers that an early-closing by-law should be passed. Several of them have stated to MEN'S WEAR REVIEW that they would like to see such action taken and they have asked us to bring the matter before the clothiers all over the city with a view to taking some action in the matter in the very near future.

Working Hours Too Long

In expressing to MEN'S WEAR REVIEW their opinion of the matter, clothiers and haberdashers alike have stated that they are getting precious little out of life the way things are running now. They keep open every night of the week and they are thus deprived of all pleasures that go with the long Summer evenings. But they do not forget their clerks in this matter. Some of them have frankly stated that, so far as they, personally, are concerned, they are able to get away more or less, but that their clerks are almost bound to stay. All this is the result of an established habit which many of the clothiers and haberdashers believe can easily be upset if someone will only take the first step, and they further believe that the public will readily accommodate themselves to earlier closing hours if they are aware of the fact that their shopping must be done within prescribed hours.

What Junction Clothiers Do

Out at the Junction there is an agreement between the clothiers and haberdashers there that they remain closed three nights of the week, namely, Tuesdays, Wednesday and Thursdays. In addition to this they keep their doors closed all Wednesday afternoons. Whether an agreement of this nature would be satisfactory to all the clothiers of the city or whether there is some other arrangement that would be more satisfactory to the men of the trade, is for the men, themselves, to say.

Please Fill in This Form

The men who are promoting the movement for early closing have asked MEN'S WEAR REVIEW to put a couple of questions to the trade and they would like the answers sent in to the editor, MEN'S WEAR REVIEW, 143 University Ave.:

1. Are you in favor of an early-closing by-law?
2. What plan do you think would be best for the whole city of Toronto?

Requirements for By-law

If Toronto clothiers and haberdashers decide to take some action in the matter a meeting will be called and the matter will be thoroughly discussed. It is necessary before such a by-law is passed to have the signatures of 75 per cent. of the men in the trade. If, therefore, you are in favor of early closing it will be well to do some propaganda work in the very near future, and not only make returns to these questions yourself but see that your neighbor does the same. Only by a full expression of opinion on the matter will there be any possibility of going ahead with the plan. If you are in favor of it, therefore, please say so; if not, you are asked to do the same.

Keep in Touch With Local Industries; Profitable Field Among Young Men

A. E. Swayze of Swayze Bros. of St. Catharines Finds It Pays to Follow the Young Men — Did Big Business With Returned Soldiers — Get the Customer Into Your Store First, You Do the Rest

IN every industrial centre in this country, there is bound to be a good trade with young men. Frequently, it may be the case that the population in such centres is more or less of a floating population so far as the young men are concerned, particularly among the unmarried ones. They come for a while till they have exhausted the recreative institutions in the place; then they start out for another place, not because they are dissatisfied with their work or their pay, but because they want a change. There is an opportunity here for the wide-awake merchant to make new friends of incoming strangers who might be in the town for a few months or a year at most. How to get in touch with them is a question that should concern every clothier and haberdasher.

How A. E. Swayze Does It

This is one of the problems with which A. E. Swayze of St. Catharines has grappled for some years. Not only in the Garden City, but in Niagara Falls, Thorold and Port Dalhousie there are many industries into which new young men are always coming. He wants to get their trade. He makes a point of getting in touch with these industries and finding out the names of any new men, old or young, who have come to them and then he sends them some kind of a letter letting them know that he is in business and that he wants their business when they come to St. Kitts.

Mr. Swayze has the advantage of knowing the Niagara Peninsula like a book and he has little difficulty in getting these names. In the year 1874, the firm of Swayze Bros. was started by his two elder brothers who, on August 12th of that year, began a business that has become to be known as one of the oldest established businesses of the district. Not many years after this, A. E. Swayze came to St. Catharines to go into the business with his brothers. In the year 1912, the elder brothers retired and he is now in complete charge. In all those years, Swayze Brothers have done business from the same store which, however, has been extended and altered since 1874. Mr. Swayze said that in all that time they had always paid 100 cents on the dollar which represented honest merchandising that brought results.

Clipped Returned Soldiers Lists

Mr. Swayze said that he had done a big business with returned soldiers along somewhat the same plan. When the lists of returning men were printed in the papers, he clipped them out and sent letters to all the men from St. Catharines, Thorold, Port Dalhousie, Niagara Falls and the surrounding country. He told them that they could have 10 per cent. off on a complete new outfit if they would deal at his store, and he says that many of them dealt there after they had received their discharge. If a stranger comes into his store, he gets his name. He tries to keep in personal touch with his customers and if something which he believes will be particularly attractive to one of his customers comes in, he either calls that man by telephone or sends him a letter. It certainly has brought good results, says Mr. Swayze.

The main thing, he believes, is to get the prospective customer into his store. It is then up to him to sell him the goods. He advertises liberally in the local paper.

A New Style of Advertising

John S. Capper, President of Capper & Capper, whose firm operates a chain of high-grade men's wear stores in the United States and England, had an advertisement in the Chicago *Tribune* a few days ago, which read as follows:

"The world is hungry for the things we eat, wear and use, Stark Hungry! The cupboard is bare as a bone. Prices mount to staggering figures and the cry of our worker is—more pay; shorter hours—and then a shortage shoots the price of things up another notch, again the cry—more pay; less hours.

"Ye gods! Must the vicious circle continue? Shall we never see that it is more hours we need, that to reduce the cost of things we use, we must produce not less but more?

"I just received a cablegram from my brother in London, reading: 'Market bare, prices awful, hopeless, sailing home. Oh, if Americans would grasp their opportunity.'

"Prices had gotten so high in this country and merchandise so scarce, we sent two of our firm abroad, hoping to find what we needed and at lower prices. The cable message is the answer! Merchandise is even shorter on the other side than here. They have nothing to sell and their shelves are bare. They want to buy—to buy from America—to buy the things that Americans make—and the answer of our worker is—reduce our hours—44 hours instead of 60—a cut in production of 25 per cent.

"Short hours in the city have made the farm worker restless; he, too, wants shorter hours and increased pay. May Kind Providence preserve us if farm workers ever insist on 44 hours per week, or an eight-hour day. You and I, my friend, will go hungry. I farm 800 acres and I know what short hours in the city are doing for the farm.

"We may keep high prices, we may keep our present scale, and still reduce the cost of living by a simple remedy—work—good, hard, honest faithful service—not 8 hours, rather 10 and then some. Let us for one year, at least, resolve to work, and work like—."

SIGNS OF THE TIMES?

The Journal of Commerce, New York, has the following to say regarding developments in the men's wear trade across the line:

The conditions in ready-to-wear industries show that more resistance is being shown to high prices than at any time in two years. It is frequently stated that the edge is off the wild buying movement in this quarter of the market. More goods are being offered and all resident buyers agree that they can get merchandise at more favorable prices in ready-to-wear channels than they can in piece goods lines. There is more competition for business among garment makers of almost all kinds.

The wisdom shown by men's wear mills in not pushing for high prices is already seen. Revisions of orders placed a month ago have been common because of the halt that clothing manufacturers begin to sense among their retail customers. The prudence shown by some of the staple dress goods manufacturers in not seeking still higher prices is already justified, as cutters would certainly refuse to take in goods if they did not think they were moderately priced under all circumstances. There is not enough new business coming forward in suits and skirts to warrant hopes of great increases in the yardages of cloths required this summer.

"Me Floget No Savee"

A Chink's short memory cost H. Lobsinger, tailor of Kitchener, a five dollar bill the other day. A native of the celestial kingdom walked into his store, stating that he wanted to buy a pair of trousers. He paid a deposit of $5.00 with a $10. bill, receiving $5 in change. Later in the day, another sojourner of the ancient empire came into the store saying that his brother had decided to cancel the order. Mr. Lobsinger made the mistake of returning a $10. bill instead of a $5. The Chinaman forgot all about it and Mr. Lobsinger had to forget his fiver.

A Retail Merchant Gives His Recipe for Good Letters

Ways of Getting Personal Interest and Friendliness Into Letters to Bring Writer and Recipient Closer Together

By SIDNEY S. WILSON
President, Sidney S. Wilson & Co., Willoughby, Ohio.

Reprinted from "Printer's Ink"

IN LOOKING through a family chest a short time ago I came across a collection of old invoices. Among them was a bill of merchandise from a wholesale house in Cleveland made out to my grandfather, at that time a merchant in a nearby town. The bill was quite long, consisting of two or three pages, written on old-fashioned foolscap, the last page only partly filled with items.

In the open space on the lower portion of the last sheet the merchant had written a personal note to my grandfather, in which he made reference to the political campaign then in progress and appealed to grandfather to use his influence in a certain direction — just a few words in free, familiar style, but, my, how different they made the whole thing look! They transformed that mechanical and lifeless list of items, with prices at so much per, into a human document. My grandfather, when he received that bill, must have felt almost as pleased as if the wholesaler had brought it to him in person. I know I would have been, and so would everybody, for we are all pretty much alike when people show a personal and friendly interest in us.

The other day I received a letter from a Cleveland merchant. It was addressed to Western Reserve University, of which I am treasurer. It read: "Gentlemen: We enclose a statement of your account and call your attention to the item of $———, which is past due. We cannot understand why this has not been paid. There is no excuse for this and you will please send us your check for the amount without delay."

I have no doubt that this is a form letter and was written by a clerk in the credit department. The unpaid item referred to was in dispute, and I had previously taken it up with the company for adjustment, and the matter was being investigated when I received the letter. Our bills had always been paid promptly, and if the credit clerk had taken the trouble to look up our account before writing the letter he probably would not have written it.

Form letters, I suppose, are great savers of time, preservers of nerve force, and represent the stenographer's idea of heaven. I never see a form letter but I think of the minister who had been called upon to officiate at the funeral of a man whose life had not been particularly exemplary. The minister tried in vain to think of something good to say about the deceased, but in despair wound up his prayer with: "Oh, Lord, we are sending you another soul. Have pity on him!"

The Study of Mankind

I run a country store in Willoughby, Ohio, and have many opportunities of studying "folks" at short range. This is, in fact, one of my hobbies. No matter how varied my interests have become in Cleveland and elsewhere during recent years, I try to keep personally acquainted with all the customers of the store. My father started this business fifty years ago, and while conditions have changed by reason of the telephone, improvements in transportation and the growth of mail-order houses, and we have necessarily had to make changes to keep abreast of the times, there is one thing I try to keep unchanged — the spirit of old-fashioned friendliness and personal interest in our customers.

I want to make everybody who comes into the store feel that they are at home there. I urge our salespeople to address customers by their names. It is one of our policies for department heads, and that includes me, to get out into the country and call on people, whether they are customers or not.

In my advertising I try to keep the personal element uppermost. I have built up a list of several thousand live names. Everybody in the store watches the newspapers daily and keeps his ears open for news about people who are moving into town, those who move away, and others who change their place of residence. When a new family moves in I make it a point to write and extend them a friendly welcome and tell them some interesting facts about our town.

Here is another thing: It is a great mistake to look upon a mailing list as a mailing list. I always think not of the mailing list but of the people it represents. I classify them with the greatest care. Then when I get advertising literature from my wholesalers and manufacturers, I see that just the people who would be interested in a particular class of goods get the right mail matter.

The Professor Was Discerning

Some forty or fifty years ago, a Harvard professor divided all letters into two classes, personal and impersonal. He placed business correspondence in the latter class, and said that business or commercial communications contained neither style nor individuality. This makes us smile because it sounds as though the professor was trying his hand at formulating rules for writing business letters, instead of merely expressing his observation of how they are written, and truly the letters we see around us to-day almost convince us that his rules have been followed rather literally. If this is what the professor meant, however, I think he was wrong. Business letters should not be devoid of style and individuality. But the modern letter is too often cold and indifferent, whereas it should be full of personal sympathy and friendship.

I am so determined to get this personal element into all our correspondence that I worked out a plan some time ago for winning lost customers back to the store. Customers drift away because of the most unthought-of reasons. The ordinary plan of writing them a letter expressing regret because they no longer do business with you and trusting for an opportunity to serve them again, does not mean much. Each day I have a list laid on my desk of the names of all customers whose accounts are closed. If these accounts are not reopened within a reasonable time, say thirty days, I assume there is a reason.

A little girl came into the store with a jug and five cents. Her mother had given her the money and told her to get some vinegar. She left home repeating to herself: "Vinegar, vinegar, vinegar, vinegar, vinegar, vinegar, vinegar." But on her way she met one of her intimate friends and stopped to talk. The conversation proved interesting and drove the object of her errand entirely out of the little girl's mind. When she arrived at the store she had completely forgotten the name of the thing she wanted. Thoroughly embarrassed when the clerk asked her what she came for, she hesitated a moment, then laying the

money on the counter, she pulled the cork out of the jug and said: "Smell of that and give me a nickel's worth."

A letter should begin with the recipient's point of view. Was it not Cicero who said that the writer's pleasure is to communicate those things which it is the recipient's interest to know? To my mind that is the fundamental principle of any letter, be it personal or business. We must begin and we must end with that which is of interest to the recipient, and cover up, as it were, or rather make it secondary, that which is of the greatest interest to us. The skill of letter writing is, therefore, measured by that quality. I believe that we had more of this quality in our letters a few years ago than we have to-day. Modern methods, the growing use of machinery, the larger and larger scale upon which business is being done, has inverted our estimate of things. In the days of hand-written letters we had a more direct relationship with our correspondent — there was nothing between us but a sheet of paper. To-day a number of things intervene, such as the dictating machine, or the stenographer, the typewriter, the stamped signature, or "dictated but not read," and other devices of questionable value, so when our letter is received, the man at the other end can scarcely find a thing in it to remind him of our individuality.

The whole trend of the development of business correspondence during the last few years has been toward minimizing the writer's personality. A great mistake, it seems to me. The fragmentary history of different people contained in letters is one of the greatest sources of information we have. Passing through the steps of human progress to this age of business, we find a production which is not specimens of letters but a literature of letters. In squeezing the personal element out of our business correspondence we are creating a reputation for our letters that we will have to live down.

A few years ago a group of religious zealots established themselves on the outskirts of the city of Cleveland. Their activities attracted the attention of one of the newspapers, and a reporter was sent out to get the story. He asked one of the boys from the advertising department to go with him. As they viewed the proceedings from a back seat — and, by the way, if you want to get a back seat at a prayer meeting nowadays, you have to go early — an elderly woman came dancing down the aisle and patting the advertising man on the shoulder, said, "Come up, my boy, and let us save your soul!" He replied, "Oh, no, my dear madam, I am simply an advertising man." She answered, "Never mind how low you have fallen, we can save you." Letter writers, like this advertising man, have a history to live down.

Let me digress a moment. Letter writing is so closely connected with advertising that the two are inseparable. There are two kinds of advertising — sale and institutional. The business world has gone to such an extent with sale advertising that it has almost forgotten to build up the greatest asset of any business, that is good-will. The kind of advertising that makes for good-will is that which brings out the spirit of the business — propaganda, if you please, good propaganda. With all the great inventions for saving time and reducing work in the handling of our correspondence, it devolves upon the modern student of business literature to write the kind of letters that will make for institutional advertising, that which builds up good-will and carries the real message of a business house to its patron or customer.

The Four Points of a Good Letter

The little progress that has been made in letter writing compared with progress in other kinds of advertising is due in large measure to the lack of proper instruction offered by our schools and colleges on this subject. Our educational institutions have trailed far behind and have given their graduates only rules of rhetoric and syntax. Business will not remain satisfied with our present school system until it begins to give students the sort of knowledge and experience that will produce initiative, personality and inspiration, and not mere verbiage. Better letters are produced only by better letter writers. Most of the training to be obtained in letter writing is to be had in commercial offices. The college man of to-day begins his work without experience in business correspondence, but the universities of to-morrow will turn out a finished product ready for the payroll.

There are four points which seem to me to make up the ideal letter — personal or business. These are (1) truth, (2) concentration, (3) logic, and (4) diction.

One of the greatest things we can do is to impress upon letter writers in all departments of business the necessity and rich productivity of truth, and dispel, if we can, the idea that the written word is not as dependable and emphatic as the spoken word in a personal interview.

One Monday morning, not many weeks ago, there came to my desk an old school companion, a little the worse for his regular week-end weakness. He wanted to know whether I would give him a letter of recommendation. "Why, Frank," I exclaimed in surprise, "what can I say in such a letter?" He said, "Simply say I am sober and industrious," and added for my information, "I have quit drinking entirely." I asked, "When did you quit?" He replied, "Saturday night."

This illustrates the common idea regarding a letter — that it does not have to carry the truth itself, but simply what the writer would like to convey. "Truth hath a voice of its own," and indeed it has a far more potent voice than we are apt to think. It is better to say, "One of these razor blades can be used for twenty to thirty shaves for a light beard, ten to twenty for a medium beard, and five to ten for a heavy beard," than it is to say, "It is the acme of shaving delight."

In my letters, advertising and speech, I try to avoid superlatives. Exaggerated statements such as "better than you can find elsewhere," and "the biggest value for the least money," are generally associated by customers with concerns that do not give all they claim to give. So gradually I have come to the point where I eliminate the praise and try to tell the truth about an article as accurately as I can and let the customer do some of the thinking.

Concentration is of next importance. Stick to the main point. Do not raise issues that divert attention from the central theme. Personal references, and even a story, should be apropos, and clinch the point.

Be logical. Do not jumble your reasoning. Strike right at the heart of the matter, and then proceed in order.

By diction I mean the choice and use of words. Use words that express your meaning exactly. Form the habit of reading over what you have written to find out whether it is possible to misunderstand your meaning.

Letters are playing a more important part in business every day. It is interesting to trace their growth. Much of the work formerly done by salesmen is now accomplished with letters. I do not mean that letters are replacing salesmen, but that both are developing into wider fields. The letter is relieving salesmen of many details and making it possible for them to extend their activities in other ways. In the beginning letters had a very limited use. Gradually they began to be employed for preliminary work in sales campaigns along with advertising. To-day, in many lines of business, they have proved to be a very effective agency even when used without much help from other forms of selling and advertising. In still other lines, letters supplement national advertising and the work of the salesman in a way that makes both more effective than they would be without them.

To my mind, the opportunities for improvement in letters are all ahead of us. I know of no more prolific subject for study.

Material for Work-Shirts Scarce; Prices Have Advanced About 80 Per Cent.

Mills Are Not Keeping Up Their Deliveries to the Manufacturer and Are Refusing to Take Some Orders—Little Hope For Improvement in the Situation.

TO GET materials for fine shirtings is difficult enough, and the prices are constantly soaring. Hardly less difficult is it to get the materials for workingmen's shirts, and deliveries to the wholesalers are incomplete and very late. There does not seem to be much light ahead, either; the mills are not only failing to make deliveries to the shirt manufacturers, but they are refusing further orders or repeats because they are behind with their work. Prices too, have advanced considerably; comparing them with twelve months ago. these advances have been between 75 and 100 per cent.

Can't Get Materials

"Every manufacturer of work shirts," said one buyer of a large wholesale house to MEN'S WEAR REVIEW, "says that they are having great difficulty in getting the materials to make the shirts. Materials bought for delivery in December have not yet come to hand to the manufacturer to work on; consequently we cannot get the shirts from them. Work shirts that are due us we have already sold up on so far as spring business is concerned, and our travellers have nothing to sell for immediate delivery. Shirts that we bought last May and June for delivery in December, have only been delivered about one-third of the order."

Outlook Still Bad

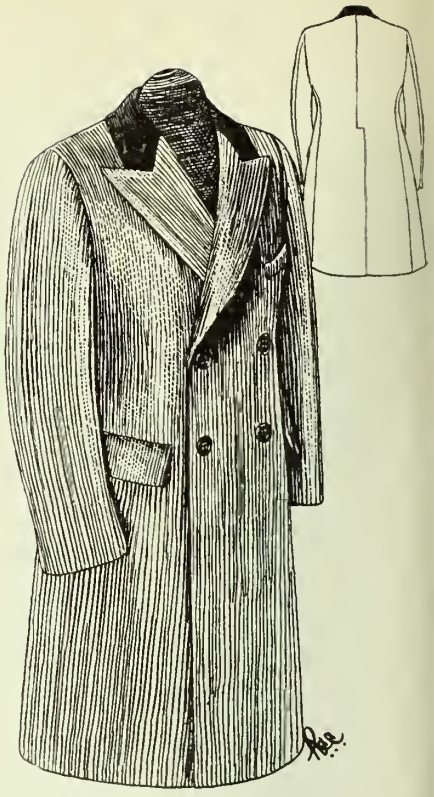
Now is there any immediate prospect of an improvement in the situation. "Manufacturers tell us," said this buyer, "that repeats from the mills are almost impossible to get. I have a letter from one manufacturer stating that the outlook for the next three months is very dark, because goods which were promised to them for fall delivery have not come, and they were advised in February that they might deliver some in April or May, but they questioned if they could do that."

Big Advance in Prices

Men in the trade are so used to hearing that all shirtings have advanced in price that they will not be surprised to learn that there is no exception to the rule, with regard to working shirts. The advances are about 75 to 100 per cent. higher than last year. "We placed an order just this morning," said a buyer to MEN'S WEAR REVIEW, "for an American Line at $34. and $39. They are American cloth, and I would have considered that $18. and $22.50 respectively, was a good price to pay for them last June. Manufacturers state the cost of manufacturing has increased over 60 per cent. during the last twelve months. This increase is due to higher wages being paid to laborers, increased prices for buttons, thread, and all other materials going into the making of the shirt."

The United Silks Mfg. Co., Ltd., has been incorporated, with head office in Montreal and a capital of $50,000.

A despatch from Manchester, Eng., states that with the approach of May Day, labor disputes are again developing. Lancashire cotton operatives are demanding an advance of 60 per cent. over current wages.



New Fall overcoat model awarded merit at the International Convention of Designers held in New York in January. The model was shown by the Campbell Clothing Co. of Montreal.

The Latest

A cable from London, England, says:

King George's latest photographs show that he has revived a fashion set long ago by his father, King Edward — his trousers are creased at the sides instead of down the centre.

This style of crease never attained great popularity except among a few elderly courtiers, and tailors now say that, in their opinion, most men will stick to the front crease.

OPENS NEW STORE IN CALGARY

A new store called Paul's Upstairs Clothes Shop was opened at Calgary on March 13th. "Walk upstairs and save ten" is the slogan of their opening advertisement and they feature this as the chief attraction of their business venture. A special attraction for the opening day was a gift of $25 to the person who could come nearest to guessing the weight of Paul's English Bull Pup. Such a guesser was required to purchase a suit or overcoat before making a guess.

Angus McMillan, of Kelowna, has opened a men's outfitting store. Mr. McMillan recently returned to his home town after spending many years in the Yukon.

Overcoat Styles Conservative

A smattering of models of Fall and Winter overcoats have already been seen by a few men of the trade. The general inclination, as expressed to MEN'S WEAR REVIEW by one retailer, is to get back to a more conservative style of overcoat. There will be form-fitting styles for young men, but many lines will be looser than they were for the last Fall and Winter, so far as the more conservative dresser is concerned. On the whole, what changes there are will not be of a radical nature at all. Pockets will vary from horizontal to perpendicular, according to the taste of the wearer. Lapels will be a little wider. And the prices — well, wait and see.

"WHERE-TO-BUY"

DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
Leather Goods and Novelties
212-214 Mappin Building
Montreal.
Uptown 398
Our Specialty—
Men's "Victory" Belts
If its "Victory" it's leather.

SIGN AND CARD WRITERS' SUPPLIES
FIRST AID TO THE
Card Writer and Window Display Man
SUPPLY DEPT.
Toronto ADVERTISING SYSTEMS Main 480

MILITARY
RIDING BREECHES
There's a growing demand for military riding trousers both by trade and general sporting public, fishermen, huntsmen, etc., etc., all demanding them. We have quantities to sell either privately or to trade.
DIAMOND METAL CO., Limited
871 St. Paul St. W., Montreal
(Opposite Haymarket Square)

SHOW CARD WRITING
A MONEY MAKING PROFESSION
FOR BOTH MEN AND WOMEN
Easily learned in short time by simple method. We teach you how. Write for booklet.
AMERICAN SHOW CARD SCHOOL
220 Ryrie Building
Yonge and Shuter Sts., TORONTO, Canada

Telephone East 7526
GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

BRIGHT AND SNAPPY
SHOWCARDS, SIGNS,
PRICE TICKETS
MAIL ORDERS Given Prompt Attention
SHOW CARD DEPT.
ADVERTISING SYSTEMS
16 Ryrie Bldg. TORONTO Phone: Main 480

A NEW NOVELTY?
PUT A CUT OF
IT HERE

Wool Shortage Partly Due To Transportation

300 Ships Needed to Remove Present Australian Supplies

The shortage of wool is, in a marked degree, due to a lack of adequate shipping facilities for removing the present Australian supplies. It is estimated that there are no less than 1,300,000,000 pounds of wool in Australia at the present time, which, if manufactured into suits of clothes, would make 477,777,777, allowing three pounds for each suit of clothes. The Chamber of Commerce of Perth, Australia, in an issued statement says that there are 1,389,000 bales of unshipped wool in that Dominion or approximately 670,000 tons.

To ship this enormous supply it would require 300 ships to move it out from between June 30, 1919, to the Summer of 1920, when another new clip would be ready. As the arrangements between the Imperial and the Australian Government regarding wool expires in June, 1920, the Australian Government will then be in a position to deal as she wishes with the clip of the present year. The yearly clip amounts to about two billion pounds.

Miller Mfg. Co. Branching Out

Are Increasing Their Lines of Furnishings for the Trade

The Miller Manufacturing Co. of Toronto are adding to their wholesale stock of men's furnishings for the trade. Beginning with the first of the year they began to make up complete lines of all men's furnishings such as hosiery, shirts, underwear, neckwear, etc., even though, with their present equipment, they may not be able to manufacture themselves all of these lines. Neckwear and ties they are manufacturing in their own plant, but there are other lines which they are not, at present, manufacturing at their own plant. It is with the idea of carrying complete lines of all furnishings so that they will be able to fill every requirement of the trade that they are adding to their furnishing lines.

TRIPLE MILLER WATERPROOF VALUE
Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN
D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

TWO COURSES
ADVERTISING and
SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

LETTER SERVICE
MULTIGRAPHING
Addressing Folding Inserting Mailing
NEW UP-TO-DATE EQUIPMENT
Write for Prices
Letter Service Department
ADVERTISING SYSTEMS
216 Ryrie Bldg. TORONTO Phone M. 480

SHOWER PROOF
GARMENTS
FOR
Ladies and Men
We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
SCHWARTZMAN BROS.
1448 St. Lawrence Blvd Montreal

AGENCIES WANTED
For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.
Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

THE

SLENDER FOUR-IN-HAND

"Correct in every detail"

Designed and developed for the more discriminating, bearing the unmistakable mark of good form.

Printed Failles
$11.00 *and* $12.75

Jacquard Patterns
$12.75

Repps with Satin Stripes
$13.50

Fine Quality Fancies
$18.00 *and* $24.00

Batwings, $7.50 *to* $18.00

Black with White Stripes find much favor
$13.50

A. T. REID COMPANY, LIMITED
TORONTO

Neckwear of the Better Sort

The Retailer who does not appreciate the importance of selling Clothing of Standard Quality burdens himself with a handicap for future patronage.

Schwartz & Jaffee, Inc.

JUVENILE, BOYS' AND YOUNG MEN'S CLOTHING.

BROADWAY AT 19TH STREET NEW YORK

YOUNG MEN'S CLOTHING. CHAS. D. JAFFEE DEPARTMENT

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

For OVERALLS, COVERALLS and ALL WORK CLOTHES

This is Mr. Chas. Broll, one of the oldest engineers on the B. & O. who runs the famous "Royal Blue." Mr. Broll wears and swears by "true blue" Stifel Indigo Cloth.

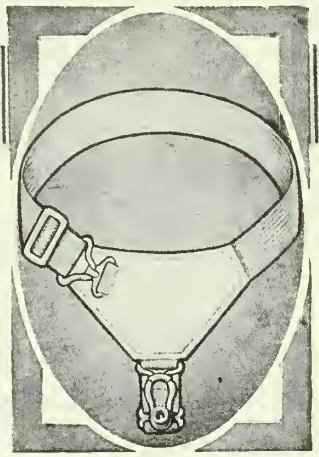
As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.

STIFEL REGISTERED

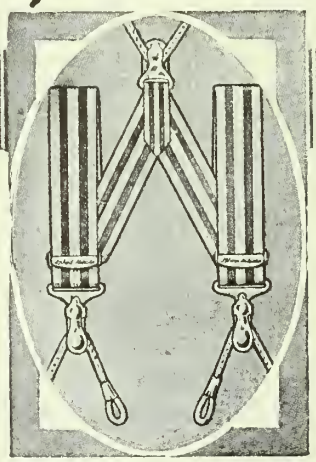
J. L. STIFEL & SONS, Indigo Dyers and Printers
Wheeling, W. Va.

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
BALTIMORE.....Coca Cola Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
SAN FRANCISCO, Postal Telegraph Bldg.
TORONTO.....14 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

Sphere Garters & *Sphere* Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic ¾" wide. Natural only.



Sphere Mikado Brace, a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2. 32, George Street, Manchester.

FINEST HIGH GRADE HATS IN THE WORLD

QUALITA SUPERIORE

BORSALINO

ALESSANDRIA

Thi sTrade Mark in crowns of all hats

"Will Outwear Two Hats of any other make"

Borsalino

Grand Prix - Paris 1900

ANTICA CASA FONDATA NEL 1857

Made in Italy

This Trade Mark printed on all lleathers identifies the genuine Borsalino

Borsalino Hats

Made in Italy

New Shapes
New Colors

Our Salesmen are out with our Complete Lines for Fall

King Hats

Set the Styles

Felt and Tweed Hats—Velours and Hard Hats

English and Canadian Manufacture

Latest Shapes and Colors

Also Satin Finish

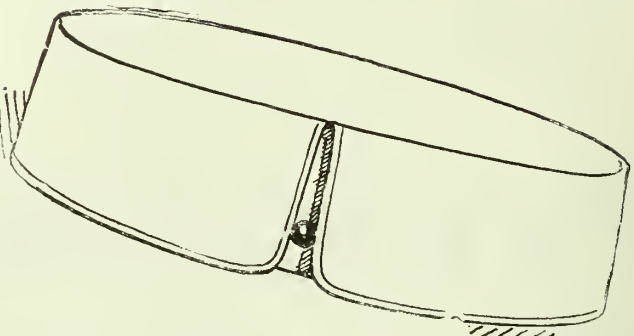
See our new "Prince of Wales"

Anderson-Macbeth, Limited

284-286 King Street West, Toronto

Challenge Cleanable Collars.

PY-RA-LIN



Here's the collar your customers want—the real workingman's collar, from the standpoint of economy, convenience, and neat appearance.

Get acquainted with this big selling line to-day. Build up the workingman's trade in your store—this is the trade that sticks by you.

Challenge Cleanable Collars are being backed up by a Dominion-wide campaign of sales promotion and advertising that will convince your customers that these are the economical collars to buy.

Line up with this advertising and get the benefit in increased profits.

Order from your jobber to-day. All sizes and styles.

Write us for dealer helps.

The Arlington Co. of Canada
Limited
Montreal Toronto
Winnipeg Vancouver
2

ELK BRAND CLOTHES

Fall and Winter Style Developments

are very pleasingly represented in the new range of "Elk Brand" clothes. The line is essentially the last word in up-to-the-minute designing and tailoring. In order that these snappy models shall continue as leaders in the world of clothing, nothing but the best materials, the newest weaves and colorings; the best linings and the most expert workmanship, have any part in the making of each garment, which is done entirely under the supervision of Mr. G. A. Beeckel.

An Exclusive Selection of Boys' Clothes

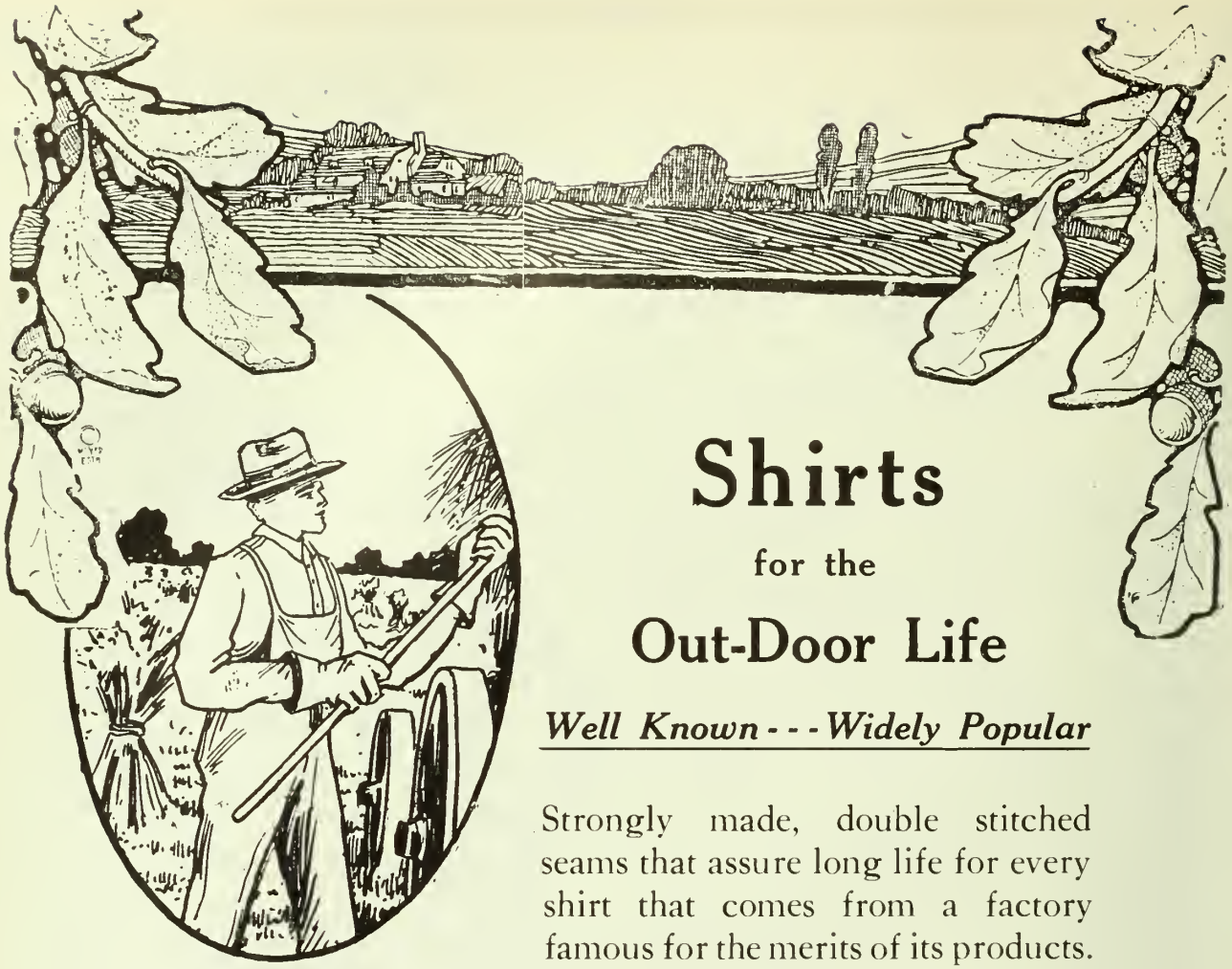
designed by our Mr. Jonap, is represented in our Fall range of samples.

A card will bring one of our travellers.

J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 VITRE ST. WEST MONTREAL



Shirts

for the

Out-Door Life

Well Known - - - Widely Popular

Strongly made, double stitched seams that assure long life for every shirt that comes from a factory famous for the merits of its products.

Mackinaw Coats

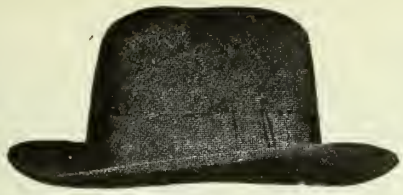
They are good looking, well cut and fit perfectly.

Made in a variety of checks and colors.

Ask to see our gloves; in them we give you value above the ordinary. We tan our own leather and you reap the benefit.

A. R. Clarke & Co., Limited

TORONTO



9531

Two Attractive Models

These two styles are the popular vogue of to-day.

HIS MAJESTY GEORGE V.

MONARCH HATS

As popular to-day as in father's day. The travellers are showing these and many other attractive styles.

L. Gnaedinger Son & Company

St. Peter Street, Montreal

1852 - THE PIONEER HOUSE OF CANADA - 1920

"Craftana"

Registered No 262.005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

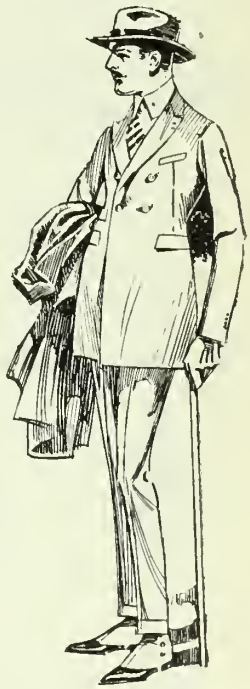
ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Tailor Craft Clothes

Cleverly designed for the careful dresser of to-day—whether for the ultra-fashionable young man or the more conservative older man, there is a "Tailor Craft" model which is exactly suited to your customer's needs.

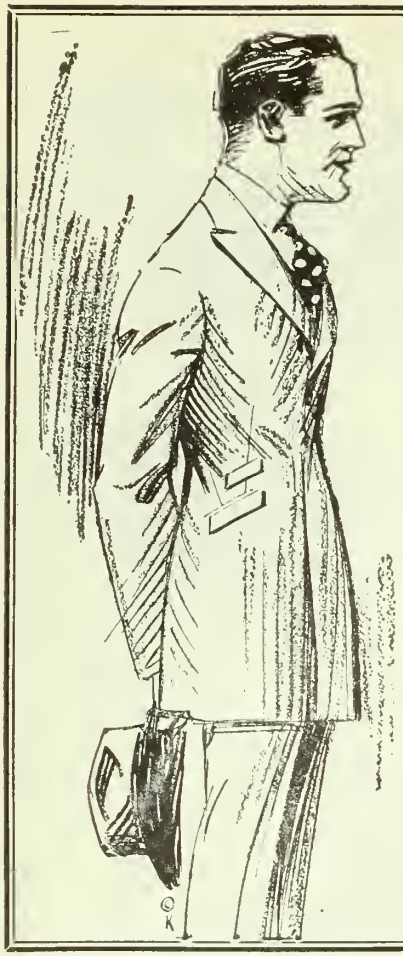


TAILOR CRAFT TRADE MARK

Rich Materials, Superbly Tailored and Reasonably Priced

DOMINION CLOTHING CO.

157 St. Paul St. West - Montreal



Immediate Deliveries

Fortunately, we are in a position to ship promptly on many of our new Spring models—therefore we suggest that you send us a request to ship samples or have our salesman call.

No. 7

model shown, is an extremely popular style and comes in many of the more wanted patterns in plain or fancy stripes effects of tweeds and worsteds.

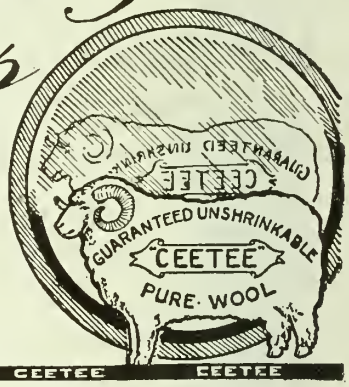
You'll be pleased with the prices we quote.

Victory Clothes

GARIÉPY & FRANK
234a St. Lawrence Blvd.
MONTREAL

"CEETEE" *Reflects Quality in your Shop*

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK



There is no manufacturer in Canada except ourselves making full-fashioned underclothing—such as Turnbull's "CEETEE," which requires special machinery. Our only competition is from imported articles.

But remember—there is **no low grade** "CEETEE" made—only the very finest quality and highest grade underclothing bears the famous "CEETEE SHEEP" trademark.

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

Our Little Men No. 197

DO YOU WANT MORE BUSINESS?

One of the surest and quickest ways is to **display your goods to better advantage.**

And one of the easiest and most economical ways of doing this is to buy your

BUST FORMS
FIXTURES, ETC.

from DELFOSSE & COMPANY. Our new illustrated catalogue will help. If you have not received one write us.

This boy form is made on the same principal as the men's form sizes 24, 26, 27, 28, 30, 32.

DELFOSSE & COMPANY
Corner Craig and Hermine Sts., Montreal

PREMIER PANTS

Premier in name—Premier in style, quality, fit and material. Easily an all-round leading line.

Always a large stock on hand for **immediate delivery.**

Wait to be shown our line by our representative before placing your order, or we would be pleased to submit samples upon request.

The Premier Pants Mfg. Co.
435 St. Paul St. W. MONTREAL

Every Motor Car Owner Is Your Prospect

PROVINCE	Motor Car Owners in 1919
Alberta	34,000
British Columbia	19,500
Manitoba	29,163
New Brunswick	8,061
Nova Scotia	9,900
Ontario	139,288
Prince Edward Island	1,000
Saskatchewan	54,750
Quebec	34,987
Total	330,649

Think of it. Every one of these motor car or truck owners needs overalls or combinations. By exactly the total shown above the possible purchasers of Kitchen's Railroad Signal Overalls or Combinations have been increased within the last few years. Every year the number is added to by thousands.

The motor car owner in most cases is not a mechanic by occupation. He wears clothes that require protection when the inevitable blowout demands a change of tires. He may ruin a good suit once—but never again. He is "sold" on overalls before he owns his car a month.

Overalls are as important an "accessory" as anything in the tool box.

The dealer who can "feel" a new market for his goods will not fail to appeal to the motor trade with

KITCHEN'S
"Railroad Signal"
COMBINATIONS

This garment is specially adapted for motor owners. It forms a complete covering for the clothes and is made with all buttons concealed. The surface of a car is never scratched while the owner is working around it. It is made with ample roominess. The seams are wire string. The points where strain comes are triply reinforced. It is just the garment to put life into your work clothes department. You sell it and we will give you vigorous support in our sales service and advertising.

We make them good for you to sell.

The Kitchen Overall & Shirt Co., Limited

BRANTFORD **ONTARIO**

HERCULES

You can't mistake that smile!

It is the "Hercules" smile—the kind your customer wears from the first time he puts on that Hercules shirt you sold him.

You could satisfy all your clients just as thoroughly—**if** other goods were as good in their lines as "Hercules" is in the shirt line.

Our Blue Railroad work shirt is also the best that can be secured; strong, well-made and good-looking.

NEGLIGEE, WORK and OUTING SHIRTS

The Hercules Garment Company, Limited

Head Office: Montreal **Factories: Montreal and Louiseville, P.Q.**

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties
Knitted Ties
Silk Squares
Collars
Shirts
Pyjamas
Bath Robes
Smoking Jackets
Dressing Gowns
Belts
Braces
Hosiery
Underwear
Mufflers
Motor Scarves
Handkerchiefs
Walking Sticks
Buckingham Zephyrs

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
307 STAIR BUILDING, BAY STREET - TORONTO
PHONE MAIN 4681

UNIFORM EQUIPMENT

We are in a position to supply *UNIFORMS for every purpose.* Quotations on request.

We also manufacture Caps and Equipment for Police and Fire departments, Railway and Steamship companies, and any other of the numerous civilian organizations which require uniform outfits.

Metal Badges and Buttons

Gold and Silver Embroidered Badges

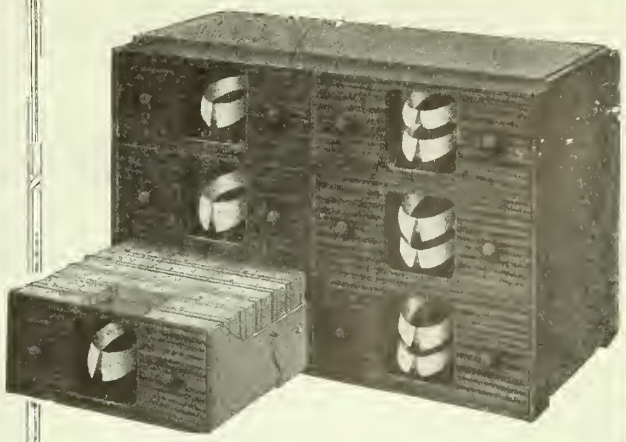
Special Designs Furnished on Request

We are the oldest and largest Manufacturers of Uniform Caps and Equipment in Canada

Write for illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL

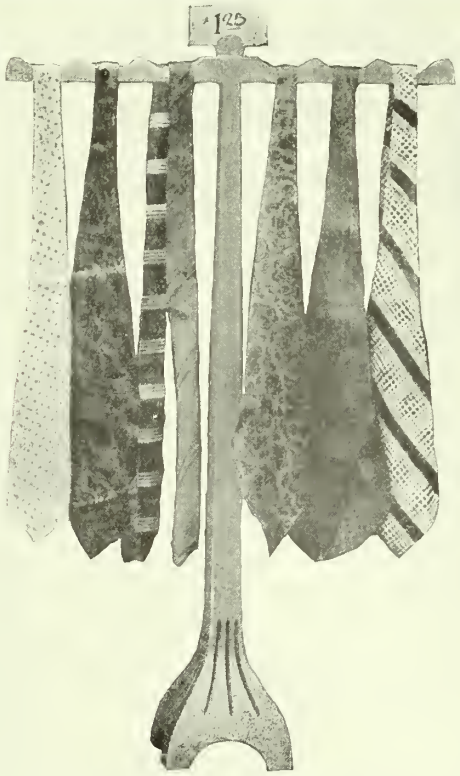


Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto



The Dale Wax Figure Co., Ltd.

are always ready to meet your requirements in fixtures especially suitable for your trade.

Have you seen our new **Art Fixtures?** if not write us for catalogue. They are entirely new and will enable you to display your goods so as to make customers out of onlookers.

Dale Quality spells perfection.

DALE WAX FIGURE CO., LIMITED
86 YORK ST., TORONTO, ONT.

Agents: P. R. Munro, 150 Bleury St., Monteral; E. R. Bollard & Son, 501 Mercantile Bldg., Vancouver.

Complete Stock and Speedy Service

With an output of 2,000 pairs of "Wear-Well" Men's Pants per week we have always a large stock on hand from which to fill our customers' orders, and at the same time can assure prompt deliveries.

Our guarantee goes with every pair. We will send you samples on request, from which you can make an extensive selection.

Levine Mfg. Co.,
162 John St.,
Toronto

OUR SINGLE AIM

As manufacturers of better clothing for particular young men, is to raise the standard of men's clothing to unequalled heights; so that our garments will stand in a class by themselves, as representing

WHAT YOUNG MEN WANT:
EXCELLENCE IN MATERIALS,
ORIGINALITY IN STYLING,

combined with the all-important quality of being

REASONABLE IN PRICE

WE NEVER STOP
MAKING THE
GOOD, BETTER,
UNTIL IT IS
BEST

That we have succeeded in our sincere, earnest desire to reach this goal, is attested by the fact that our offerings have always met with unvarying success with the trade. And what is more, we pledge ourselves to continue our efforts to give you a line of clothing "just a little better."

OUR FALL RANGE
OF
YOUNG MEN'S CLOTHING

will show our sincerity far better than we can tell. Our travellers will be on their respective territories after April 15th.

KAPLAN, SAMUELSOHN & CO.
MONTREAL

Quality

Campbell's Clothing

Style Creators

The rightful reward of

ORIGINALITY

is

RECOGNITION

Campbell styles instantly win the admiration of the seeker of the best in men's clothing; just as their striking originality of design and finish won the commendation of the Convention of Designers, which was held in New York recently.

Our travellers are now showing a complete line of Campbell's Clothing for Fall and Winter.

THE CAMPBELL MANUFACTURING CO.

LIMITED

MONTREAL

Summer Hosiery

Now is the time to lay in a good stock of men's hosiery for the summer trade.

You will have contented customers and a good profit on a large turnover at the end of the season, if you specialize in

IRONSOX

They are called Ironsox because they wear like iron; but they feel like solid comfort. That is the reason for the big demand that has grown up for them.

Let your share in the profits from this big business be a large one.

Ironsox come in Lisle and Mercerised lines. We are the Canadian selling agents.

Caulfeild, Burns & Gibson, Limited

60-62 FRONT STREET WEST : : TORONTO

CLASSIC CLOTHES

What town are you in?

Why do we ask? Because in certain towns where we are not already represented, we can offer Our Special Order Service to merchants who are wide-awake to the selling features of Our Quality-First Merchandise. We have a few outfits left---but only a few. Write early.

Style-Craft
TAILORED CLOTHES

E. G. HACHBORN & CO.

Established 1898

Toronto

A Test of Quality

If Mercury Hosiery was not right beyond question we could not afford to advertise.

Mercury Hosiery is widely and persistently advertised. We know that the "goodwill" and reputation bound up with Mercury Hosiery are safe wherever quality is the deciding factor.

Thousands of men have Mercury Hosiery indelibly impressed upon their memories as the best they can buy.

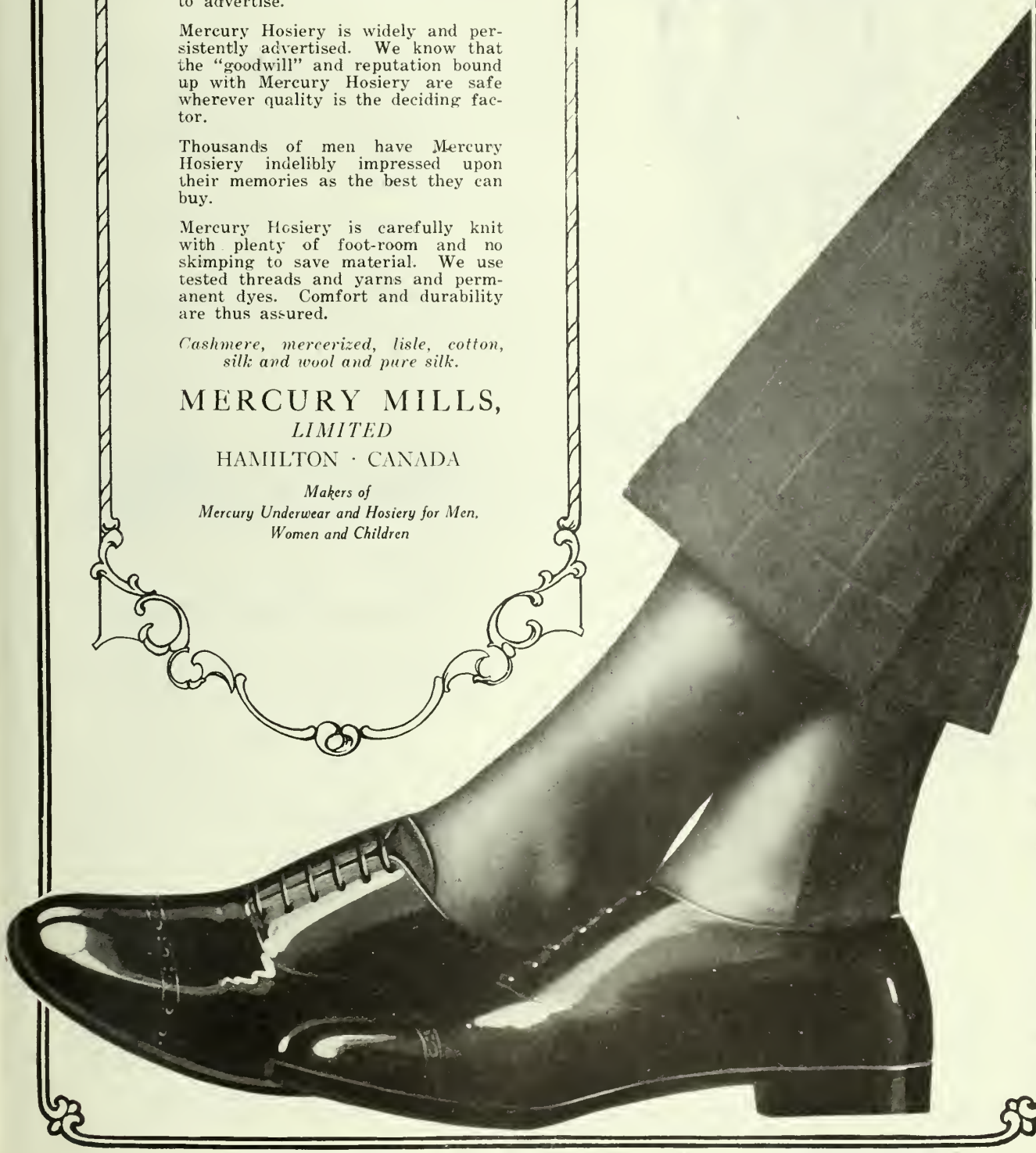
Mercury Hosiery is carefully knit with plenty of foot-room and no skimping to save material. We use tested threads and yarns and permanent dyes. Comfort and durability are thus assured.

Cashmere, mercerized, lisle, cotton, silk and wool and pure silk.

MERCURY MILLS,
LIMITED
HAMILTON · CANADA

Makers of
Mercury Underwear and Hosiery for Men, Women and Children

Mercury Hosiery



High Quality

Your customers do not ask for a particular brand of clothing, but they do demand quality. The absolute correctness of style and superior workmanship of our clothing warrant you suggesting them on every occasion where quality clothes are wanted.

In "First Long" Pants we offer a particularly attractive showing. You will be sure to appreciate the selling possibilities of these clothes.

Drop us a card.

York Clothing Company

35 Church Street, Toronto

Attention! Clothing Manufacturers

Cutting, Making and Trimming

COATS A SPECIALTY

Tailoring you can depend upon

We can guarantee a saving on cloth by providing better "lays," also reduce tailoring costs and save the worries of running your own shop.

Prices on application.

Schwartzman Brothers

1448 St. Lawrence Bvld., Montreal, Que.

Notice to the Trade

There is only one Vineberg Pants Co. that sells the

Popular Brand Trousers

and any other firm selling goods under that name is infringing on our trade and trademark.

KINDLY BEWARE.

Our representatives are now on the road with a full line for Fall and immediate. If you were satisfied last season, think of them again.

160 McGill Street, Montreal

ARM & HAMMER BRAND
SHIRTS
OVERALLS
J. A. HAUGH MFG. CO. LTD.

Overalls

Are dependable; made to satisfy and they do satisfy —always. They are made to resist wear, reinforced just where they should be and roomy to give comfort and protection to every movement of the body.

Shirts

Always afford longer wear than a customer ordinarily expects. Every shirt is well made, having double stitched seams, roomy and will please the wearer from every point of view.

The J. A. Haugh Mfg. Co., Ltd.

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats

Is your stock attractive and complete in

Your Men's Department?

In the different lines we offer you, you will find genuine value that cannot be surpassed elsewhere. Our goods always appeal to the careful buyer. Order early to ensure best selection at lowest prices.

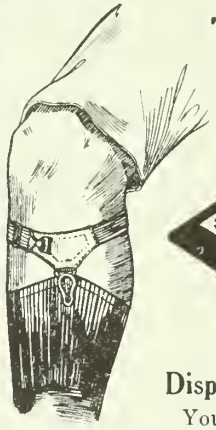
Working and Outing Shirts
Flannels, all Shades
Tweeds, Sateens
Drills, Oxfords
Flannelettes
Night Shirts
Pyjamas
Boys' Waists

Our travellers are now on the road with our range for Spring 1920.

The Deacon Shirt Co.
Belleville Ontario

Spring!

When a man sets out to look his best . . .



That's the time

to boost your sales by giving the

ARROW PAD GARTER

a little extra push . . .

Display them more prominently

You can always sell your customers a pair of ARROW Garters in view of their slight cost.

Retail at 35c, 50c, 75c, and $1.00

with a good profit.

Arrow Armbands, Leather Belts, Elastic Belts, etc.

Arrow Garter Manufacturing Co.
489 St. Paul St. West Montreal

The Uncrowned King of Canada

IS Hon. James Calder the power behind the throne at the present time in Ottawa? The master politician who plans out all the moves in the political game?

Will Sir Thomas White shortly slip into the place of Sir Robert Borden and keep the Unionist Government in power until 1923?

These are predictions that J. K. Munro makes in the course of a witty, informative article on the political situation in the April 1st issue of MACLEAN'S MAGAZINE. J. K. Munro is writing the best political articles appearing in the whole of Canada.

Are we Playing into Germany's Hands?

"IF GREAT BRITAIN and the United States drift into subconscious antagonism now, Germany will have won in peace what she could not win in war," writes Agnes C. Laut in April 1st MACLEAN'S. She declares emphatically that for Canadians to create ill-will with the American people would be playing German's game in addition to losing—

1. Splendid trade opportunities.
2. Fully 100,000 families a year who will come over to Canada to escape agricultural difficulties in the States.

Miss Laut is saying things that will run contrary to the ideas of many people, but it is all the more worth while reading.

BINDING THE WEST WITH BANDS OF STEEL

The first of a series of articles telling the early story of M. J. Haney, who helped build the C. P. R. through the Canadian West.

A BIG NOVEL BY A YOUNG CANADIAN

In this issue will also be found the first instalment of a powerful and cleverly written new novel by a young Canadian author, Arthur Beverley Baxter. Do not miss "The Parts Men Play."

EIGHT MONTHS ADRIFT IN THE ARCTIC

The second and concluding instalment of Storker Storkersen's remarkable story on his long drift on a floating island of ice off the Northern coast of Canada.

"The Wistaria Arbor"— a short story. By Robert W. Chambers.

"Storm Along, John!"— a lacrosse story. By C. W. Stephens.

"Gentlemen of the Long Robe"— an article on the legal profession in Canada. By the Honourable W. R. Riddell.

"The Thread of Flame"— a powerful novel. By Basil King.

One Hundred Magazines in One

All magazines and periodicals published are read carefully and the best articles found are reprinted in part in the Review of Reviews section of MACLEAN'S. Here are a few found in this issue:

The Strangest Tale of the War
The Red Hand Reaches Far East
The Triangle in the Pacific
The Rising Tide in Japan
Was Mrs. Wilson the Real President?
When the Giant Hand Falls
The Agitators in Washington
Civil War Possible in America
Romantic History of the "Chasers"
A German View of Canada
Commercializing the Coyotes
Praise and Criticism of Canadian Troops

You pay no added exchange when you buy Canada's National Magazine

Over 80,000 Canadian Families Read

MACLEAN'S

"CANADA'S NATIONAL MAGAZINE"

APRIL 1st ISSUE *Now on Sale At All News Dealers* ***20c***

FELS AND LIPPÉ
CLOTHES

Fall Once More—

And once more with the coming of the Fall and Winter buying season the

Fels and Lippé

advance models prove their claim to distinction by the very apparent unmistakable excellence of the material and cut; the correct, exclusive styles, and the unequalled values offered.

Even a very slight examination of these splendid clothes will satisfy you that every claim we make is based upon solid fact.

Fels & Lippé
MONTREAL

Success

Collars are

Easy to put on
a pleasure to wear
and good to look at.

Ask your wholesaler about them

The Canadian Converters' Co. Limited.
Montreal

ATLANTIC

You Profit When You Please

To carry a full line of Atlantic underwear is to identify your store with a superior and popular product to please your customers and to reap greater profits.

Your jobber has them.

Atlantic Underwear Company
LIMITED

Moncton - - - N.B.

E. H. WALSH & COMPANY
Montreal and Toronto
Selling agents for Quebec, Ontario and Western Provinces.

The Height of Achievement in Men's Furnishings

MILLER MEN'S WEAR LIMITED aims to supply you with everything in better men's furnishings. Our service to you comprises:

Selection of Merchandise.

Anticipating Needs of Customers.

Simplifying Your Buying.

Maintaining Large Stocks.

Miller buyers seek out and secure the highest grade men's furnishings in the world's best markets. Through buying farther ahead than is possible for the individual merchant, we can offer you immensely better values and assortments than can be secured elsewhere. Through buying the bulk of your requirements from Miller Men's Wear Limited you save valuable time and avoid over-buying and duplication—and, most important, Miller Service gets you the goods when you need them.

Miller Men's Wear
LIMITED
MILLER BUILDING 44-48 YORK ST., TORONTO.

Men's Furnishings of the Better Class

Miller Neckwear

for Immediate Delivery

Our present showing of men's neckwear is an effective illustration of the value of Miller Service. To have large stocks for immediate delivery these days is a notable achievement. The quality of the silks reminds you of pre-war days—the prices are nearly a year behind the time.

Two Specials for Immediate

At $9.00

a big range of printed poplins in 90 colorful combinations, also polka dots, stripes and plain color poplins. The best value in Canada to-day.

At $12.50

Fine quality heavy-weight Repp Silks in the new Spring diagonal stripes—the present range in New York. This range won't last long. Order yours now.

Send an open order for Miller Neckwear to be shipped at once. Prices range from $7.50 to $27.00 a dozen. The goods are on the shelves for immediate shipment.

Bengard Clothes

Our traveling representatives are now showing our lines for FALL & WINTER, 1920-1921.

The designs are distinguished by our usual standard of originality and the range of fabrics, patterns and colorings is as comprehensive as the present market permits.

B. GARDNER & COMPANY
MONTREAL

The illustration depicts our BARRYMORE model

Bengard
Clothes

Dufferin Shirts

Outing Shirts | Night Shirts | Pyjamas | Dressing Gowns | Bath Robes

Flannel Shirts | House Coats

The Dufferin Shirt Co., Limited

914-916 Dufferin Street
TORONTO

For Immediate Delivery from Stock

YOUNG MEN'S SPRING SUITS

Tweeds $32.50 **Unfinished Worsteds $45.00**

Garments which will attract young men who are ever on the look-out for clothes that are correct in every detail.

Newest Materials and Weaves **Popular Colorings**
Exclusive Styles **Excellent Workmanship**

These are special values which cannot be duplicated anywhere. We advise prompt action.

JOSEPHSON'S LIMITED 520 St. Lawrence St., Montreal

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Dominion Raynsters
DOMINION RUBBER SYSTEM
"Dominion Raynsters" are Dominion Rubber System products. They are designed to meet the needs of Canadians. They are made in Canadian factories by Canadian workmen — and backed by the experience and resources of the greatest rubber manufacturing system in Canada.
When you feature "Dominion Raynsters" you have Raincoats that carry the Dominion "Raynster" Label — an assurance of faultless workmanship, service and satisfaction.
For men, women and children
DOMINION RUBBER SYSTEM
Head Office: Montreal
Service Branches throughout Canada

TOOKE SOFT COLLARS SEASON 1920

HAVANA
BAND 1¾ POINTS 3
PLAIN HABUTAI SILK
WITH TOOKE HOOK

MUSKOKA
BAND 1¾ POINTS 3
FANCY PIQUE
WITH TOOKE HOOK

THORNTON
BAND 2 POINTS 3
VERY FINE MADRAS CORD
WITH TOOKE HOOK

BERKSHIRE
BAND 1 POINTS 3
FINE BEDFORD CORD
WITH TOOKE HOOK

CHATHAM
BAND 1¾ POINTS 3½
FRENCH PIQUE
WITH TOOKE HOOK

MASHIE
BAND 1½ POINTS 3½
PLAIN PIQUE
WITH TOOKE HOOK

WOODROW
BAND 2 POINTS 3
ART SILK
WITH TOOKE HOOK

PAISLEY
BAND 1¾ POINTS 3½
HEAVY BEDFORD CORD
WITH TOOKE HOOK

PRESTON
BAND 1½ POINTS 2½
FRENCH PIQUE
WITH TOOKE HOOK

280C
BAND 1¾ POINTS 2¼
PLAIN PIQUE
TAPE LINKS

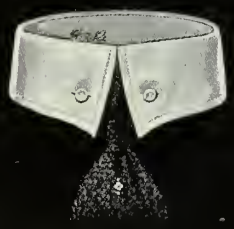
BEVERLEY
BAND 1¾ POINTS 2¼
PLAIN SILK
TAPE LINKS

BRUNSWICK
BAND 2 POINTS 2½
FRENCH PIQUE
WITH TOOKE HOOK

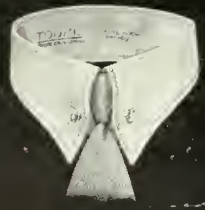
450C
BAND 1¾ POINTS 2¼
FINE CORD
BUTTON TAPES

"THE TOOKE HOOK IMPROVES THE LOOK"

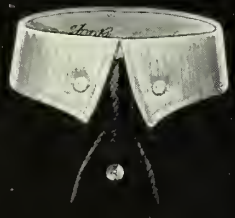
ILLUSTRATION SHOWS HOW THE TOOKE HOOK IS INSERTED UNDER THE TIE



WESTGATE
BAND 1¾ POINTS 2½
PLAIN SILK
BUTTONS ON BAND



220C
BAND 1¾ POINTS 2¼
ENGLISH PIQUE
BUTTONS ON BAND



HAZARD
BAND 1½ POINTS 2½
GROS GRAIN SILK
BUTTONS ON BAND

TOOKE BROS., LIMITED, Montreal, Toronto, Winnipeg, Vancouver

MEN'S WEAR REVIEW

Vol. X | Publication Office: Toronto, May, 1920 | No. 5

THE CLUB MARK REGISTERED

RIP PROOF

THE CLUB MARK REGISTERED

The New

PERRIN

The New Lock-Stitch Prevents Ripping

STRENGTH! THIS GLOVE IS DESTINED TO BECOME THE STANDARD *for* APPEARANCE, WEAR, *and* PRICE

P. K. COMPANY, LIMITED

Successors to PERRIN FRERES & CIE, Sommer Bldg., Montreal

MEN'S WEAR REVIEW, May, 1920. Volume X. Published every month by the MacLean Publishing Co., Limited, 143-153 University Ave., Toronto. Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

Miller Furnishings

Many merchants are now in urgent need of different lines of stock. They have not received delivery of goods on order; they did not anticipate as big a demand for merchandise as does exist. They were over-cautious and did not order enough. Miller Men's Wear did buy and secure delivery of the merchandise now urgently needed. We can give you immediate delivery on the lines you now require.

Miller Neckwear
Immediate Delivery

Here are some Miller Neckwear specials! They are hard to beat for quality, pattern and value. These lines are in stock for immediate delivery to freshen up your stock for the increased demand for neckwear that comes with the warmer days of May and June.

3165 70—Most attractive range of printed satinettes, in six colors, small figured design.
Specially priced at $7.50

4500 11—Polka dot specials, navy ground with white spots, in six different sizes, also taupe ground with blue, green, yellow, rose and purple spots. Price $9.00

7048 53—Very attractive 1¼" striped pattern, in two tone effects—black and silver, black and gold, black and royal, black and green, black and navy, black and purple.
Price $15.00

10043 48—All silk Oriental design, in six attractive colorings, very dressy—for the better trade.
Price $24.00

THE ABOVE NUMBERS MADE IN OPEN FLOWING ENDS.

Miller Men's Wear
LIMITED
MILLER BUILDING 44-48 YORK ST., TORONTO
Men's Furnishings of the Better Class

Miller Hosiery

Specials for Immediate

No. 3500—Fine gauge lisle, double sole, high spliced heel. Colors—black, white, brown, navy, slate.

Specially priced at $5.00 doz.

No. 7780—Fibre silk lisle, high spliced heel and toe; an extra well made sock that is in much demand now. Colors — black, champagne, white, pearl grey, slate, brown, navy. $10.50 doz.

No. 2240—Silk and cotton mixed novelty shot effect, fancy half hose, spliced heel and toe. Colors—navy and green, navy and white, cordovan and green, cordovan and white.

Specially priced at $12.00 doz.

Miller Belts

Specials for Immediate

No. 4408—Solid leather, one-piece cross and long grain, giving a fine check effect; two loops; bronze buckle; colors black and grey.
Specially priced at $5.50 doz.

No. 4418—Fine English bridle cowhide one-piece belt with adjustable slide novelty buckle. Stitched edges in contrasting color, giving an unusual hand-stitched effect.
Specially priced at $9.25 doz.

INITIAL BELTS.

No. 4425A—Solid leather, fine seal grain; one loop; adjustable nickel buckle. Attractively boxed, 1½ dozen with assorted initials in cabinet. Black only.
Specially priced at $8.00 doz.

Initial belts are more popular now than ever, and this line is a leader in a popular-priced line.

MILLER High Ace MENS WEAR

Miller Specialty Clothing

Many lines of Miller Specialty Clothing are in steady demand throughout the year and are carried in stock by successful clothing stores. The degree of your service to your customers is often measured by your ability to supply these goods when the customer asks for them. If your stock for the season is not complete, let us supply you.

Palm Beach and other Summer-weight clothing—Duck Pants in Khaki and White, Lustre Coats, Fancy Vests, Cream Flannel Trousers, Duck Coats, Tweed Pants, Driving and Warehouse Dusters, Official Boy Scout Uniforms, Cadet Uniforms, etc.

Miller Men's Wear

LIMITED

MILLER BUILDING 44-48 YORK ST., TORONTO

Men's Furnishings of the Better Class

Bengard Clothes

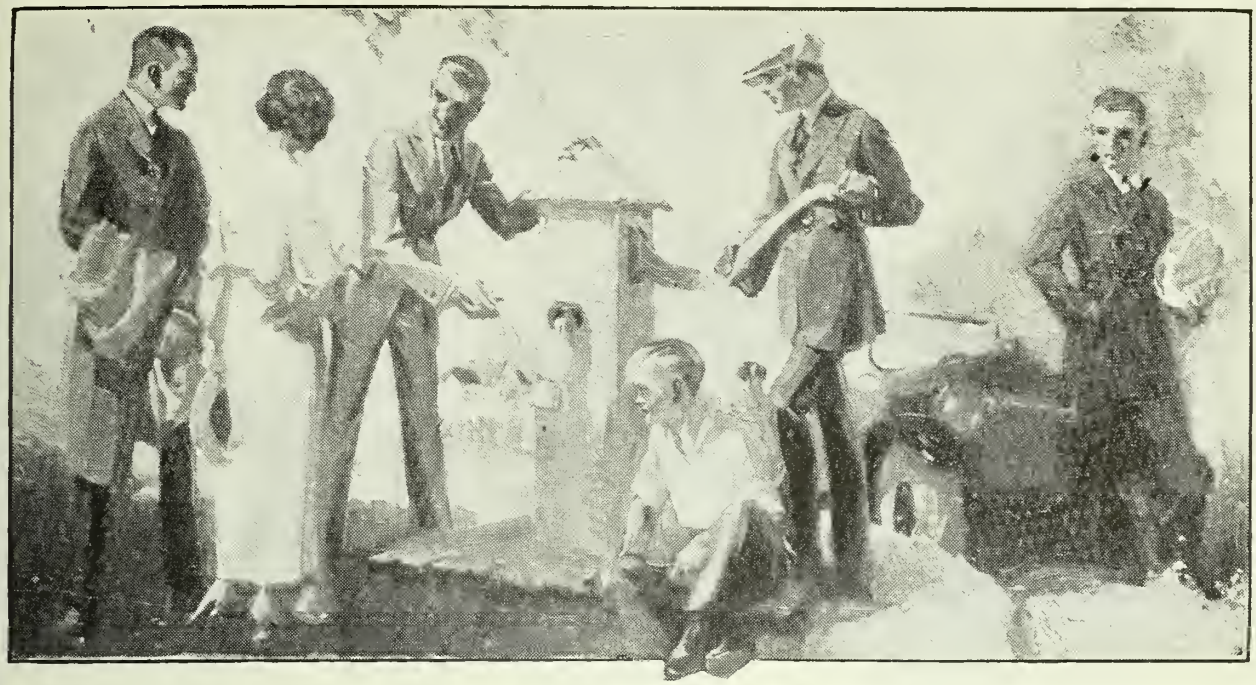
the accomplished ideals resulting from a standard that is never altered so far as present-day conditions allow.

The Styles are always of that "crisp" fresh sort that instantly appeal to young men of the better-dressed type; the workmanship is as good as the highest paid operators can produce, the fabrics as dependable as the market affords.

The illustration depicts our BERKSHIRE model.

B. GARDNER & CO.
MONTREAL

Mercury
MERCURY MILLS
Underwear
Quality
Leadership
DEALERS who sell Mercury Underwear know by experience that they cannot overemphasize its quality, fit and workmanship. Customers come back again and again after realizing its superiority by actual wear.
We use highest-grade wool, soft yet durable. Mercury Underwear has exceptional elasticity that enables it to withstand greater strains than ordinary underwear. The neck fits snugly and comfortably, and will not crease or bulge like the ordinary round style. Closed crotch cannot spread open unless unbuttoned. The ribbed gusset in crotch relieves all tension.
Mercury Mills, Limited
Hamilton :-: Canada
Makers of
Mercury Underwear and Hosiery
for Men, Women and Children
Mercury MILLS
Mercury UNDERWEAR



FASHION-CRAFT

QUALITY CLOTHES

Models now being shown by
our travellers on their territories

1920 AND '21
ULSTER AND
OVERCOAT
STYLES

Are most complete and unique

If interested write

PROMOTION DEPARTMENT

FASHION-CRAFT MFRS., LTD.

MONTREAL

The BROCK Hat

MADE IN BROCKVILLE, CANADA.

THE demand for this hat is growing so, that merchants are urged to place their orders early in order to avoid disappointment in delivery.

The Wolthausen Hat Corporation, Limited

Head Office and Factory - BROCKVILLE, ONT.

SALESROOMS:

Montreal: Mappin & Webb Bldg.
Toronto: Cosgrave Bldg.
Vancouver: 315 Bower Block
Winnipeg: 228 Curry Block

COPPLEY, NOYES & RANDALL,
LIMITED.

Proper Clothes for Men and Boys

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

C. N. & R.

CLOTHES

C.N.&R. Models

fill a definite demand which every retailer has wherever located and will strengthen the reputation of his store because the three fundamentals of good merchandising—

QUALITY WORKMANSHIP AND VALUE

are splendidly apparent in every model.

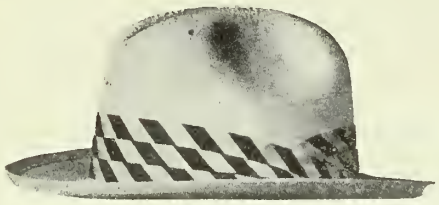
PROPER CLOTHES

The kind that stands the test

For your boys' department we offer a complete stock of exclusive boys' models. The genuine all-round wearing qualities will bring you customer-satisfaction and confidence in your goods.

Coppley, Noyes & Randall, Limited

Hamilton, Ontario



"MONARCH"

THE HAT FOR SUMMER COMFORT

STRAWS
and
PANAMAS

THE STANDARD FOR OVER TWO GENERATIONS

Summer heat is one of the things man has a wholesome respect for—that's why he chooses a hat which protects him, adds to his comfort, and enhances his appearance.

L. Gnaedinger Son & Company

St. Peter Street, Montreal

1852 - THE PIONEER HOUSE OF CANADA - 1920

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties
Knitted Ties
Silk Squares
Collars
Shirts
Pyjamas
Bath Robes
Smoking Jackets
Dressing Gowns
Belts
Braces
Hosiery
Underwear
Mufflers
Motor Scarves
Handkerchiefs
Walking Sticks
Buckingham Zephyrs

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO
PHONE ADELAIDE 4449

Ready for Delivery May 15th

Success REG'D COLLARS

A complete and up-to-date range of collars made from the best materials. Guaranteed to fit well—wear well—and look well.

ASK YOUR WHOLESALER ABOUT THEM

"Beresford"

The Canadian Converters' Co. Limited
Montreal

Broadway BRAND

Clothes
for exacting men

The Four Essentials of Good Clothes

The Proper Fabrics,
Expert Designing,
Good Linings and Findings,
Tailoring by Experts,—

all of which are found in

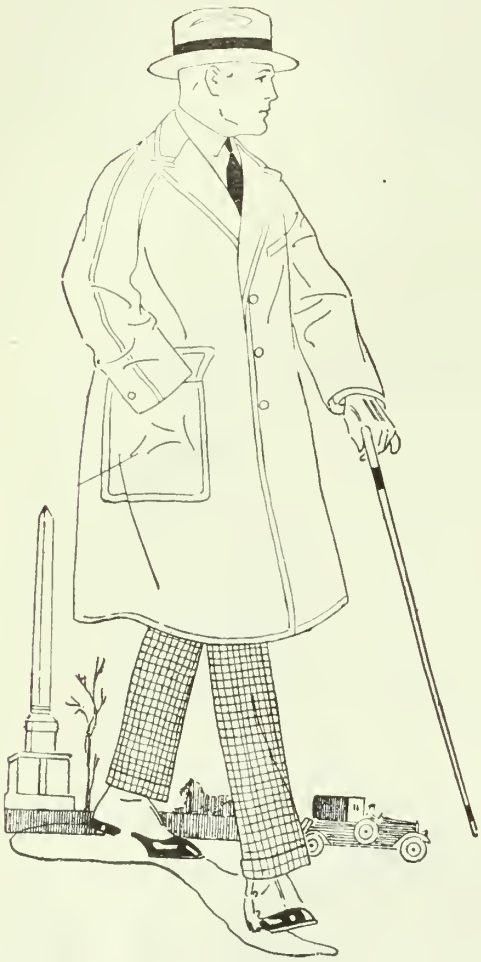
BROADWAY
Clothes for Men

You will find it profitable to prominently feature BROADWAY clothing.

Our traveller will be glad to show you samples of our smart, dependable line, also to explain our made-to-measure system.

Randall & Johnston
Limited
TORONTO

Kaplan, Samuelsohn
AND COMPANY
TAILORS
TO
PARTICULAR YOUNG MEN
MONTREAL



Your Customer!

He thinks twice, perhaps thrice, before he makes up his mind to buy new clothes. You can expect to see him again if the last suit or overcoat was satisfactory.

Why Risk Your Reputation?

Our Fall and Winter range of Men's and Young Men's Suits and Overcoats are

Backed by Our Reputation

as makers of First Quality merchandise.

Our representatives are now in their fields with exceptionally well styled and attractive models for your Fall and Winter trade.

KAPLAN, SAMUELSOHN & CO.
MONTREAL

Sporting Stripes
from
Switzerland

We have received 2,000 yards of SPORTING STRIPES made on POPLIN GROUNDS in single and two tone effects, a unique departure from the old Style Club Stripe.

These goods are made in a variety of combinations, six ranges of six different effects in three distinctive styles.—

Long Bais Derby (loose end)
Jonteel Bar Derby (open end)
Knubo (Tie to Tie)

These will make every desirable window display for the coming holiday season. Order at once to ensure delivery by May 15.

Long Bais Derby - - $7.85
(Loose End)
Jonteel Bar Derby - $7.50
Knubo (Tie to Tie) **$7.50**

Net 30 Days
1st Following

The J. A. Sword Neckwear Co., Ltd.
Toronto, Ontario
College and Markham Streets

12½ to 18½

KANT KRACK
TRADE MARK REGISTERED

COMPOSITION COLLARS
MADE IN CANADA

12 to 18½

Better Value
Greater Profit
and
One Price to All

makes KANTKRACK collars a mighty profitable proposition to every dealer.

3 Cents a Day
21 Cents a Week
90 Cents a Month
$10.95 Cents a Year

is saved in Laundry bills by every customer wearing KANTKRACK collars. They are Linen-like in appearance and up-to-the-minute in style and we guarantee every collar through the dealer,

One Grade Only and That the Best

THE PARSONS & PARSONS CANADIAN COMPANY
Established in U.S.A. 1879 HAMILTON, Canada Established in Canada 1907

A Ready Seller

SHOW your customers Atlantics. Let them feel the smooth, even weave. Let them see the elastic, form-fitting yarn.

You will have no trouble selling Atlantic Underwear

ATLANTIC

Atlantic Underwear Co., Limited

MONCTON, N.B.

E. H. Walsh & Company, Montreal and Toronto

Selling agents for Quebec, Ontario and Western Provinces.

"Fit Well" WATERPROOF
BEST BRITISH MAKE

Snappy-Looking Distinctively Designed Men's Waterproofs

It had to come!

When people get acquainted with the all-round quality, general usefulness and excellence of the "Fit-Well" waterproofs, it is natural that the demand for them should greatly exceed the supply.

This obliged us to **build our factory** at Victoriaville, Que., to the point where it is now one of the largest exclusive raincoat factories in Canada.

Our general offices and showrooms are now located in the new Sommer Building.

"Fit-Well" Waterproofs are made in the popular materials and we **supply all demands promptly.**

Our representatives are now showing the "Fit-Well" samples for Fall in Gabardines, Tweeds, Leatherettes, etc.

S. RUBIN & COMPANY

Mfrs. of the "Fit-Well" Waterproofs

Our New Address:

New Sommer Building, 37 Mayor Street
MONTREAL

ARC BRAND

Every live merchant who wishes to be in a position to meet the workingmen's demand for good, serviceable working togs should stock

A.R.C. Brand of Working Shirts Automobile Gloves Working Gloves Mackinaws

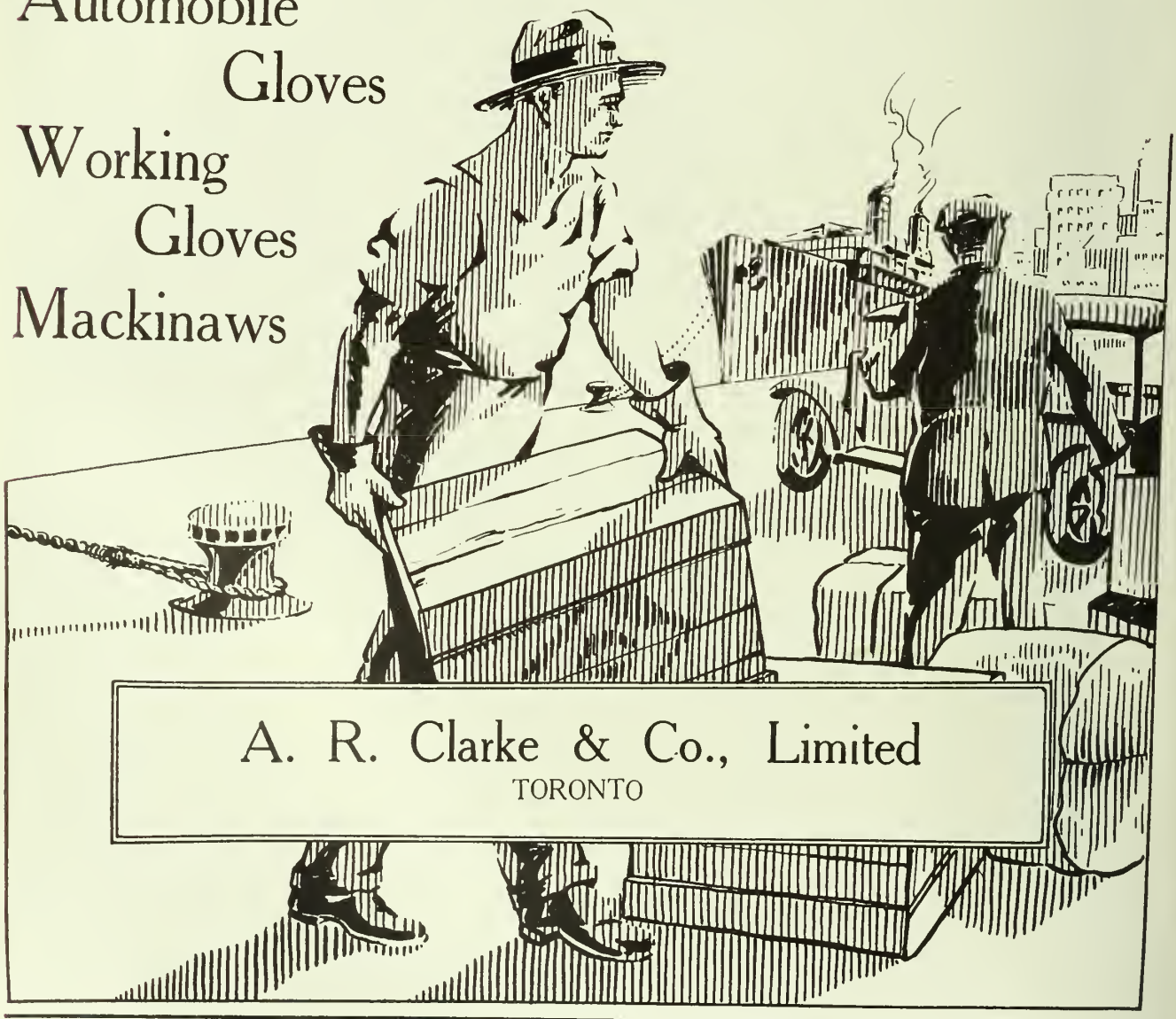
A. R. C. products appeal to the workingman because of their dependable qualities.

Our working shirts are comfortable and strongly made, having double stitched seams.

A. R. C. Gloves are built for "hand comfort" and service. They are pliable and tough without bulk, giving the support as well as protecting the hand.

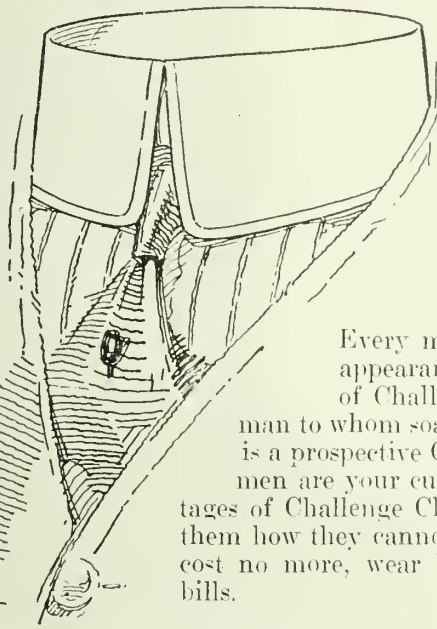
Remember, we tan our own leather—one reason why we can offer you more attractive prices.

You will find splendid value in our Mackinaw Coats; they are good looking, fit perfectly, and are made in a variety of checks and colors.



A. R. Clarke & Co., Limited
TORONTO

Challenge Cleanable Collars.



"Advance"

Every man who likes to present a neat appearance is a prospective purchaser of Challenge Cleanable Collars. Every man to whom soaring prices is a source of worry is a prospective Challenge Collar wearer. These men are your customers. Point out the advantages of Challenge Cleanable Collars to them—show them how they cannot be told from linen, how they cost no more, wear longer, and eliminate laundry bills.

All this—backed by the intensive advertising we are doing—will build sales and profits for you.

Your stock should include Challenge Cleanable Collars in every size and style.

Order them from your jobber to-day.

Write us today for your supply of Challenge Counter Envelopes. Sent free to Challenge Collar dealers.

The Arlington Co. of Canada
Limited

Montreal Toronto
Winnipeg Vancouver

PY-RA-LIN

TIME FOR A PALM BEACH SUIT —for the wonderful construction of Palm Beach Cloth—its open porous weave, its feathery lightness—result in the ideal garment for warm days. So readily is it washed or dry cleaned, so fashionable, and still so comfortable —that it is accepted by millions of men as the Summer Suit for all occasions.

THE PALM BEACH MILLS — GOODALL WORSTED CO.
SELLING AGENT. A. ROHAUT, 229 FOURTH AVENUE, NEW YORK

LOOK FOR THE PALM BEACH LABEL IN THE COAT. AT ALL GOOD CLOTHIERS.

THIS is the kind of advertising that will make your PALM BEACH SUIT DEPARTMENT very popular next month—and, in fact—during all the sultry days of Summer.

It is just one of several color spreads, and is scheduled for appearance in the *"Post"* and *"Collier's."* Another, equally striking, will be shown in the *"Digest."* Backed up by full-page Black and Whites, in *"Collier's"* and the *"Digest"*—a color page in the *"Post"*—

COOL PALM BEACH SUITS come in a variety of dark shades as well as light, and in a very wide selection of patterns. Just a little label—two palm branches and the words "Palm Beach"—proclaim the Genuine.

That little label is trademarked in the Patent Office at Washington, and registered in the hearts of a great nation.

THE PALM BEACH MILLS—GOODALL WORSTED CO.
SELLING AGENT: A. ROHAUT, 229 FOURTH AVENUE, NEW YORK

LOOK FOR THE PALM BEACH LABEL IN THE COAT. AT ALL GOOD CLOTHIERS.

a wide-spread newspaper campaign—and by beautifully designed Street Car Cards—it will only remain for you to show the PALM BEACH LABEL in the Suits you sell to insure quick sales and quick turn-over.

CLEVER DISPLAY MATTER—FOR YOUR STORE AND WINDOW—ON REQUEST.

The Palm Beach Mills—Goodall Worsted Co.; A. Rohaut, Agent, 229 Fourth Avenue, New York

No Cloth on the market to-day can compare with BARRIECLOTH for durability.
BARRIECLOTH is a new all wool fabric of our own manufacture and is made in mixtures of Black, Heather, Green, Blue, Grey and Brown.
Our lines are—Ulster Coats for men and youths, also Mackinaw Coats.
These coats cost no more than the ordinary but their value is far above the ordinary and when you sell a customer one he is sure to return for another.
Travellers are now out with samples for Fall.
Be sure to see samples of this unusual cloth, you will be delighted with it.

THE
Robe and Clothing Co.
LIMITED
KITCHENER - ONTARIO

We have 2000 Nifty
YOUNG MEN'S
SUITS

Gariepy & Frank,
MEN'S AND YOUNG MEN'S
CLOTHES SPECIALISTS

In all shades and styles

We will send you a few for your inspection, upon receipt of a card.

234a St. Lawrence,
MONTREAL, Que.

The common-sense way of handling credit accounts

MERCHANTS in 182 different lines of business are using the N.C.R. Credit File.

These merchants have found that the file gives them the common-sense way of handling credit accounts.

It is a one-writing system. It eliminates book posting of accounts.

It keeps each day's credit business separate.

It prevents forgetting to charge goods sold on account.

It prevents neglecting to credit money paid on account.

It gives each charge customer a statement of account on every purchase.

It protects every credit record until it is paid in full.

It saves time, work, and worry. It stops leaks and saves profits.

Investigate this common-sense way of handling credit accounts

The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

Calgary ..... 714 Second Street W.
London ..... 350 Dundas Street
Edmonton ..... 5 McLeod Bldg.
Ottawa ..... 306 Bank Street
Halifax ..... 63 Granville Street
Quebec ..... 133 St. Paul Street
Hamilton ..... 14 Main Street E.
Regina ..... 1820 Cornwall Street
Montreal ..... 122 St. Catherine Street W.
Vancouver ..... 524 Pender Street W.
Toronto ..... 40 Adelaide Street
St. John ..... 50 St. Germain Street
Saskatoon ..... 265 Third Avenue S.
Winnipeg ..... 213 McDermot Avenue

FACTORY: TORONTO, ONTARIO.

FILL OUT THIS COUPON AND MAIL TO-DAY

Dept. 25, The National Cash Register Company of Canada, Limited, 97 Pelham Ave., Toronto, Ontario:

Please give me full particulars about the N. C. R. Credit File way of handling credit accounts.

Name .....

Business .....

Address .....

Did You Ever Notice

the amount of business you can get by pushing Men's Furnishings in the Summer Season?

Think of the great demand created by the annual vacation trip. It is the one time above all others in which a man sets out to enjoy himself without stint. His holiday wardrobe is one of the first things he thinks about—and that is just

WHERE YOU COME IN

He Will Want

Shirts, both Outing and Fine Dress Shirts,
Collars, Cravats, Suspenders,
Belts, Summer Underwear,
Sox, and Sweaters

Racine Quality
in
Men's Furnishings

Quality Furnishings
of
Established Reputation

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.,
269 Charlotte Street

OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

SHERBROOKE
4 London Street

SUDBURY
Nichol Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS

CHARLOTTETOWN, P.E.I.

The Outstanding Quality of "Style Clothes"

CHARACTER & INDIVIDUALITY

is not confined merely to being the leaders in style. It is that every "Style Clothes" model is authentic beyond any possibility of doubt. The quality and excellence of the fabrics, which come in all the favored weaves and mixtures; is a range so varied that there are materials to suit every individual taste.

The tailoring is done by men who take pride in making "Style" Clothes the standard—for looks, for wear, and for value. Every garment must come up to that standard.

Our representatives are now in their respective territories. We will be pleased to put you in touch with them.

STYLE CLOTHES, LIMITED

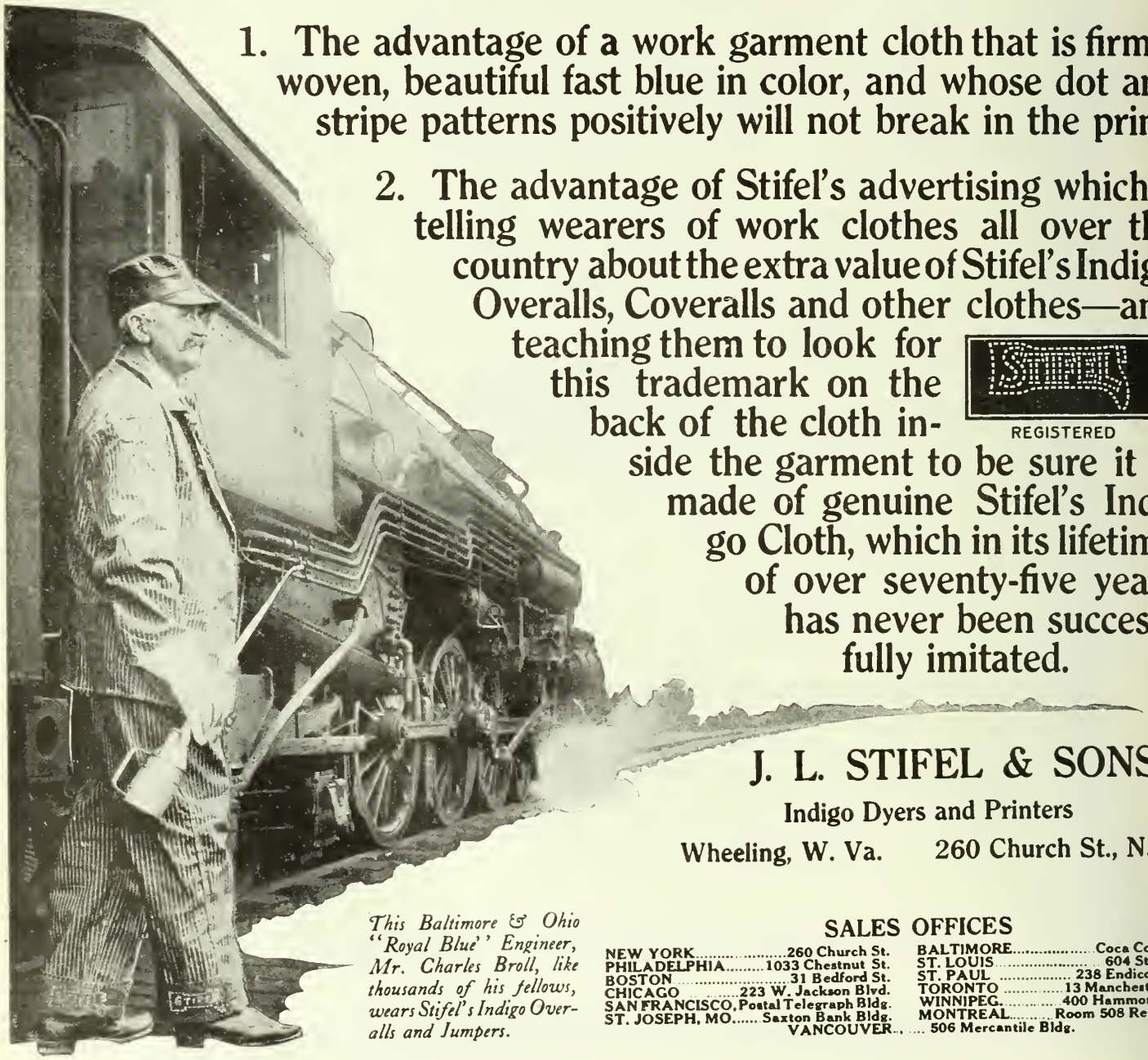
Successors o
The Wearbest Clothing Manufacturing Co.
149 Notre Dame Street
MONTREAL

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.



1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth inside the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

STIFEL REGISTERED

J. L. STIFEL & SONS

Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
SAN FRANCISCO, Postal Telegraph Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
BALTIMORE.....Coca Cola Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
TORONTO.....13 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

Clothing of Quality
for
Young Men

It is to our interest to make only the best clothing and every model we offer is stylish and up-to-date in every essential.

Superior workmanship and careful designing enables us to guarantee not only the correct styles and tailoring, but that they will retain their shape throughout the life of the garment.

This is the reason "York Products" will produce satisfied customers and build business for the retail merchant.

In "First Long Pants" we offer a particularly attractive showing calculated to please from every angle.

Our representatives are now out and we advise early ordering to insure prompt delivery.

York Clothing Co.

35 Church Street, Toronto

VICTORY BRAND
VICTORIA RUBBER COMPANY

Office and Factory:

437 ST. PAUL W., MONTREAL

NOT AN IMITATION—

But Leather, Real, Honest-to-Goodness Leather

It gives us a great deal of satisfaction to manufacture a genuinely worth-while coat—a coat any man would feel proud to wear.

Our proposition to the dealers is one that is particularly worth while from every angle. You sell a coat which, being the best of its kind everywhere, reflects great credit on your store; then as it is "made in Canada" it encourages a worthy Canadian-made article, incidentally saving you high foreign exchange, duty and all the rest of it.

The reversible feature of the "Victory Brand" leather coats is a strong selling point—one you can push everlastingly. Besides having the leather coat for motoring, etc., your customer gets another, either a garbardine or a woollen one (whichever he wants) all for the one price.

IT SIMPLY CAN'T BE BEAT.!

We'll be glad to send you samples and price lists; ask about our complete line of waterproof clothing.

Made in Canada

MODEL "L.F. SPECIAL

Photo shows one of our original designs in pure silk, satin-foulard from England

it's hand-tailored

The ultra smart cravat for midsummer trade!

¶ slip-stitched by hand. Holds its shape perfectly.

¶ silk ribbon, easy-sliding neck-band.

¶ slender lines now so much desired by particular men.

¶ in failles, foulards, satins and a host of neat jacquard designs.

¶ priced from $11.00 upwards.

Delivery in one month

MADE IN CANADA BY

The KING SUSPENDER & NECKWEAR CO.

TORONTO

Mackinaws

The Sportsman's Ideal Coat

Warm, comfortable and stylishly tailored, G.H.G. "Durabil" Mackinaws are exceptionally popular with "out-of-doors" men, who demand lasting wear and dressy appearance.

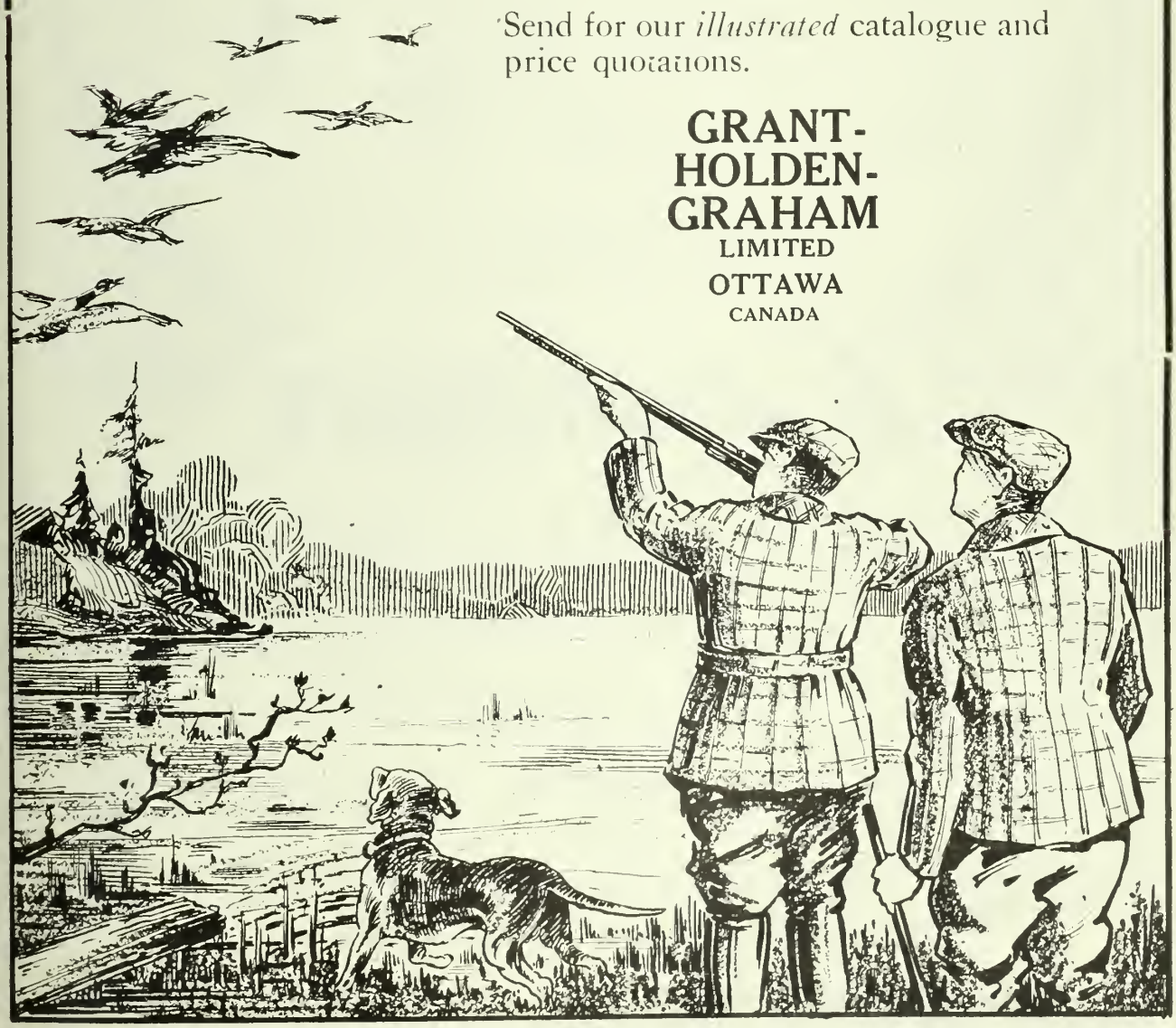
"Durabil" Mackinaws are made from the finest *Canadian Fleeced Wool* in Canada's greatest mackinaw house. They're fashioned in a great variety of appealing color combinations from our own exclusive patterns.

For street wear, for the country, for every kind of wear there's a striking G.H.G. model.

Included in our lines are—Lumbermen's and Contractors' Supplies, Tents, Awnings, Tarpaulins and Canvas Goods.

Send for our *illustrated* catalogue and price quotations.

GRANT-HOLDEN-GRAHAM
LIMITED
OTTAWA
CANADA



Leishman

Quality remains supreme

Now as always you can rely on the quality of LEISHMAN'S CLOTHING. Not only are they irreproachable for style and correctness—but the careful designing and superior workmanship enable us to guarantee their durability—they will retain their shape throughout the long life of a LEISHMAN PRODUCT.

Wm. H. Leishman & Co. Limited

MAKERS OF

THE BEST TAILORED GARMENTS FOR MEN

You will invariably find

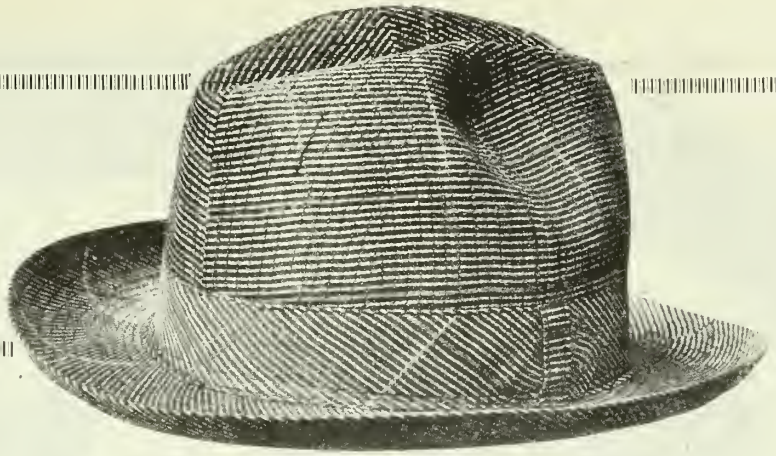
that LEISHMAN CLOTHING is sold by the merchant who is insistent upon having merchandise of the highest standard represented in his store.

We make only one grade—the best.

Investigation of the LEISHMAN line will prove that it is made to please both the merchant and his customers.

68 Temperance St., Toronto

QUICK SALES
GOOD PROFITS
SATISFIED
CUSTOMERS



That is what merchants make who stock PALTER BROS.' Tweed and Silk Hats and Caps. Our range is now fully complete and it will pay you to see our samples before purchasing.

PALTER Caps are made by operators who know how, and every detail is looked after. We have styles that are up-to-the-minute, also conservative shapes for Men and Boys.

Straws and Felt Hats will be high-priced this year, which means that this will be a Cap Season: **Nuff Sed.**

The House of Service

PALTER BROS.
TORONTO

Arrow Neckwear

Up-To-The-Minute

in style and coloring.
You cannot afford to miss seeing our large assortment of Floral Designs.
This line is just what you need for the holiday trade May 24th.
PRICE $10.50 per doz.
We guarantee delivery within 10 days.

No Task To Choose

The customer will not find it a task to secure the tie he wants if the merchant is showing ARROW NECKWEAR.

If you are not on our calling list drop us a card.

THE ARROW NECKWEAR COMPANY, LIMITED
1184-1188 Queen Street West, Toronto

Style No. 1561

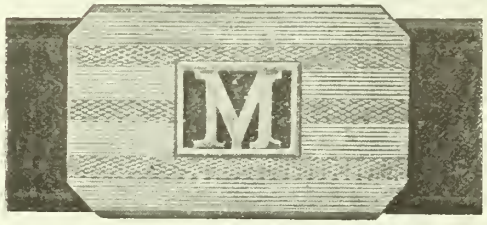
Style No. 1527

Style No. 1518

Are You Ready for the Big Spring and Summer Demand for Hickok Belts and Initial Buckles?

DEALERS AND DEPARTMENT MANAGERS: Are your stocks complete with the newest designs for men, young men and boys? Our salesmen are now booking orders. Has your selection been made? If not, advise us.

The HICKOK MFG. CO., LTD., has taken over all patents, good will and manufacturing rights for the making of Hickok Belts and Initial Buckles, which will be delivered from the Canadian factory, now temporarily located at 33 Richmond Street West, Toronto. The advantages of this closer relationship are apparent, and it will enable us to give you better service in every way.



Style No. 1589

Style No. 34308

The Hickok Mfg. Co., Ltd.
33 Richmond Street West
Toronto, Canada

QUALITY HATS

FINEST HIGH GRADE HATS IN THE WORLD

QUALITA SUPERIORE

BORSALINO

ALESSANDRIA

This trade-mark in crowns of all hats

IN THE LATEST APPROVED STYLES

Borsalino

Grand Prix-Paris 1900

ANTICA CASA FONDATA NEL 1857

Made in Italy

Look for this trade-mark printed on all leathers

Prices are high and buyers of Hats need not look for lower prices—at least for some time. Therefore, look for QUALITY

KING and BORSALINO HATS

Are Quality Hats

Well and favorably known QUALITY HATS are much easier to sell than unknown lines, and the public is more willing to pay the prevailing higher prices for goods which they know, through past experience, have a quality value consistent with the advanced prices. The public is satisfied to pay the increased costs of Quality Hats.

Our Salesmen are out with Fall Samples

ANDERSON-MACBETH LIMITED

"Hats with a Pedigree"

284-286 King St. West - TORONTO

FELS AND LIPPÉ
CLOTHES

AUTUMN AND WINTER
bring with them the new

ADVANCE MODELS
by

FELS AND LIPPÉ

Distinction and personality in men's clothing are qualities of immeasurable importance to the dealer who caters to a discriminating trade. It is not expected that every man will know what a designer and tailor will spend years learning, *but* it is a most unusual man who does not recognize style in design, quality in materials, and above all—value.

It is in this respect that FELS and LIPPE CLOTHES are distinguished—because their inherent worth is just as apparent to the ordinary man as to the careful, fastidious dresser.

The effect of such a wide appeal is noticed in the way which interests dealers most, namely—larger, easier sales.

Our representatives are now out and will be glad to show you how you can profit by handling the Fels & Lippe line.

Fels & Lippé
MONTREAL

GEORGE BRETTLE & CO. LTD.

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade

TRADE MARK OBERON

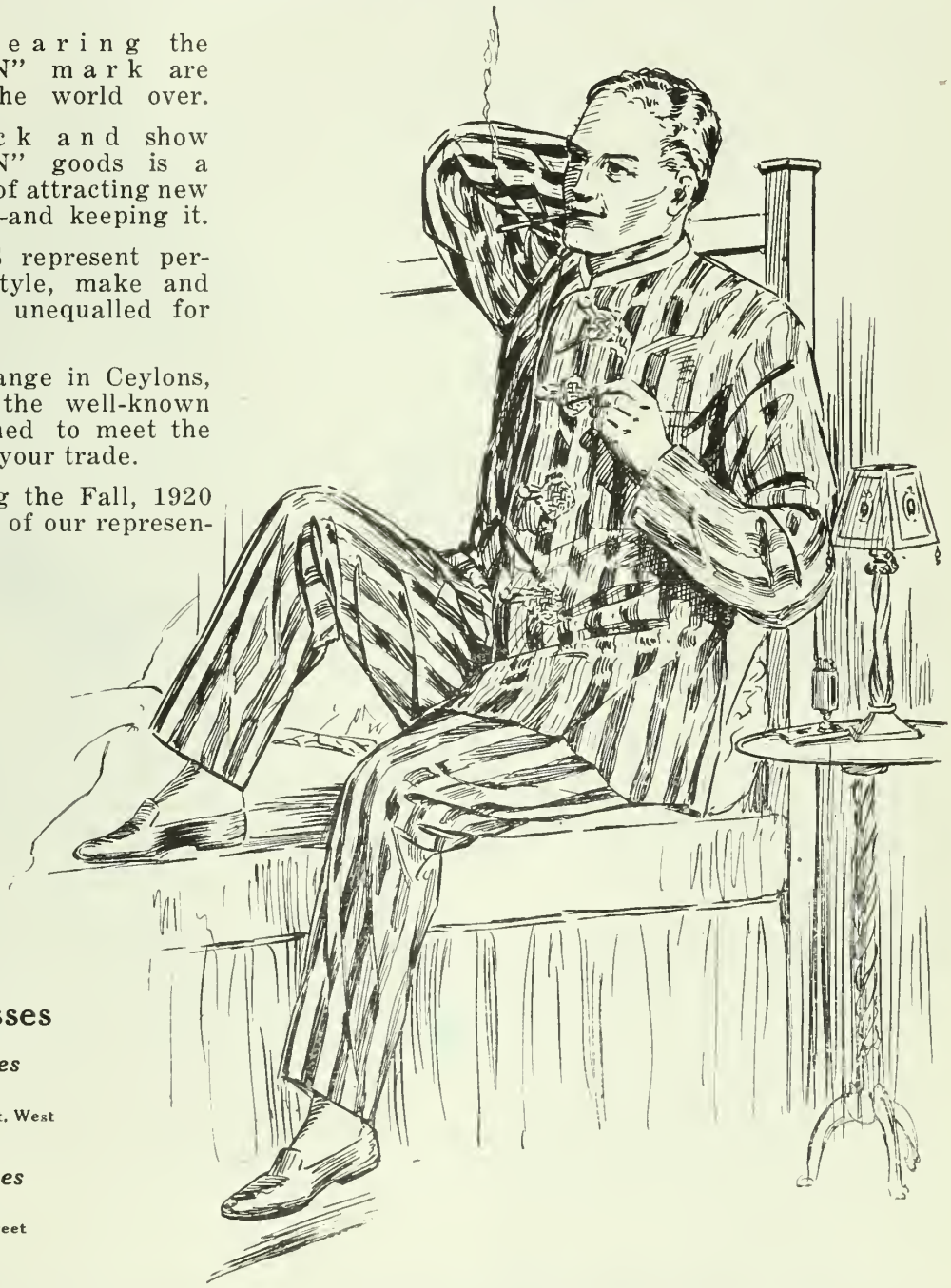
Goods bearing the "OBERON" mark are trusted the world over.

To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.



The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings — all guaranteed absolutely fast to washing.

Samples at These Addresses

Eastern Provinces

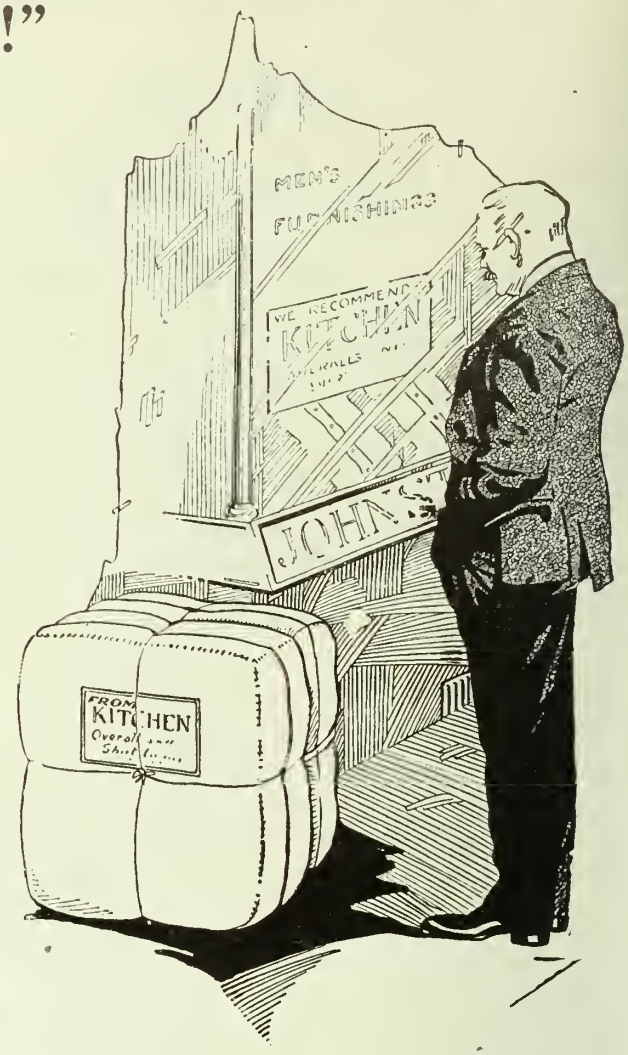
Marshall & Harding
Carlaw Bldg., Wellington St. West
Toronto

Western Provinces

Mr. G. E. Ledder
Grace Court, Cornox Street
Vancouver, B.C.

George Brettle & Co., Ltd., 119 Wood Street, London, E.C. 2

"Now For An Active Overall Demand—Kitchen's Are Here!"



THE stress and bustle of rush trade in the stores where men buy overalls is certain to bring its irritations. There is no experience more harassing than to face the complaints of customers who have been disappointed through ill-advised purchases.

They have trusted the store in which they secured their work garments, only to have seams burst, buttons come off or skimping of material cause binding whenever they moved. They returned to register their grievances, but to purchase no more nameless overalls.

The moral is to end all risk in your overall trade by stocking quantities adequate for rush demands of

KITCHEN'S "Railroad Signal" OVERALLS

They are made to meet every test of service to which an overall is ever submitted. That means that every merchant, who deals conscientiously with his trade, welcomes the sight of a shipment of Kitchen's Railroad Signal Overalls and Work Shirts.

Those retail dealers, who have visited our factory and carefully observed our standards, as well as our thorough inspection, have gone away firm adherents to the policy that it pays to buy from a company that puts into its work every detail that makes for genuine merit. They are filled with confidence in the goods on their shelves.

The reason that Kitchen's is the fastest-selling line lies in the confidence of hundreds of dealers who know what they need to link up steady customers. They see many shipments of indifferent goods. They are pleased, as the wearer is educated to demand the best. They are happy when the Kitchen bales arrive.

The Kitchen Overall & Shirt Company, Ltd.

Brantford, Ontario

You know Peck's Clothes by the company they keep

Peck's Clothes for Gentlemen

Men who are accustomed to the best, know by experience what the name "Peck" stands for in the realm of fine clothes. They are interested in knowing, positively, just what can be secured in the way of fine materials, authentic styles, and real, substantial value.

OUR NEW AUTUMN AND WINTER MODELS

are the embodiment of the same principles which have had so much to do with the building up of the Peck reputation.

You, Mr. Dealer, can cash in on this goodwill by offering the wide range of Peck designs to your customers.

Our representatives are now out with a full line of samples, which they will be glad to show you.

John W. Peck & Co., Limited

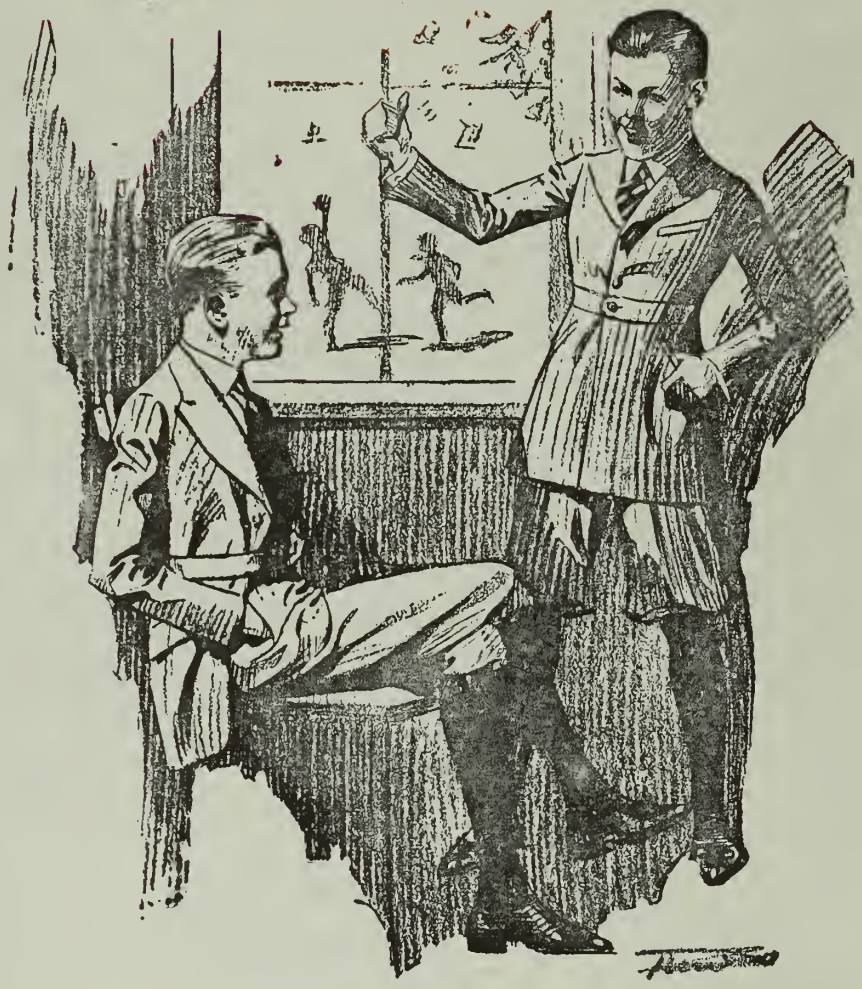
Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

Peck's

What makes them enthusiastic?

Peck's Juvenile Clothes



Style, wear and value after all, are the main standards by which good clothes are judged.

Boys are just as keen for stylish suits as their older brothers, and more than anyone else, they are interested in getting lots of wear out of their clothes. This is natural, because their strenuous activities demand a maximum of wear resistance.

Good materials—are the foundation upon which our designers have built. Style comes easily after that in skilful designing and expert tailoring. Having reached these goals it naturally follows that honest value is built into every garment. Any dealer knows that important point is a big item in selling a suit these days.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

MILNE'S NECKWEAR NEWS

Big Values | May, 1920 | Right Prices

Removal Notice

Owing to the growth of my business I have been again forced to move to larger premises and am now located at

129-39 Spadina Ave.
Spadina Building

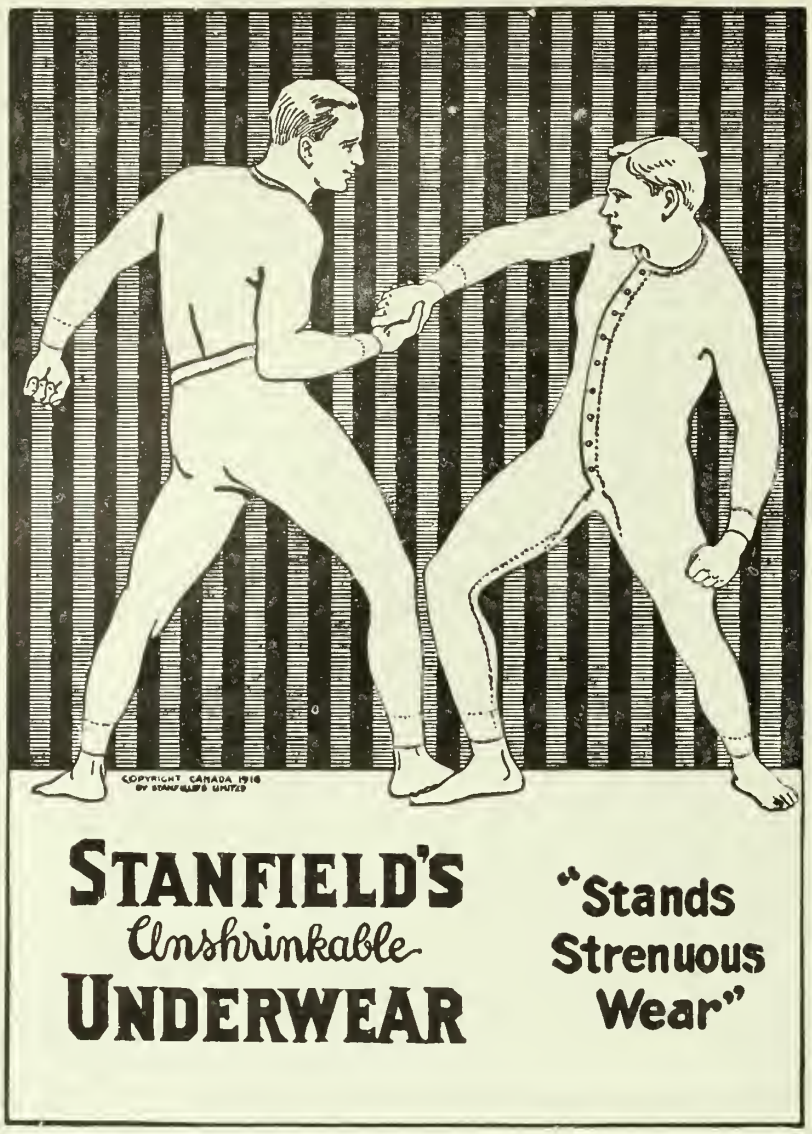
where I will be able to give still better service in the future.

Remember the new address

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave. - - Toronto



"Trade mark registered"

Standardization is undoubtedly the biggest idea in the merchandising world to-day. Stanfield's Unshrinkable Underwear is the standard for Canada. By standardizing your underwear department you can reduce your underwear stock and at the same time increase your sales.

To-day your stock—which is your money—must be kept working.
It pays to sell

Truro **STANFIELD'S** Nova Scotia
Unshrinkable
UNDERWEAR

STANFIELD'S PATENTED ADJUSTABLE COMBINATIONS AND SLEEPERS FOR GROWING CHILDREN.

MEN'S WEAR REVIEW

THE RECOGNIZED AUTHORITY OF THE CANADIAN MEN'S WEAR TRADE

Published MONTHLY

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A BETTER OVERALL MOVEMENT

WE are inclined to agree with a contemporary that the best kind of an overall movement would be one in which the whole of the population was enlisted to increase production and, thereby, bring down the cost of necessaries. At such a time as this it is better, perhaps, to first appreciate and then practise the historical significance of overalls rather than pay too much attention to this simple garment itself. Overalls used to be the symbol of labor's honest toil. We thought of the man who wore them as giving an honest day's work. He was grossly underpaid; but now that he is coming into his own in this respect there are reasons for believing that his productive power has somehow decreased with his rising wage scale. And the man in overalls may not be, in fact, is not the only man in that class. The whole nation, the whole world needs to get down to work to so fill the shelves of the world's warehouses that supply and demand may be more equally adjusted. That, and that only, can bring down the high cost of clothing and every other necessary of life. There is a fine significance to the overall movement if viewed in the right perspective; but we fear that this significance will be lost to most people.

A HOPEFUL SIGN

IT seems to us that the aftermath of the overall movement in so far as it affects the retailer and his stand in the community is a very important consideration. That aftermath is the evident intention on the part of retail clothing men all over the country to state their case to the public. MEN'S WEAR REVIEW has frequently pointed out the necessity of informing the public regarding the high costs of clothing because we have felt that there are abundant and justifiable reasons for those costs. R. H. Blumenthal, of Montreal, has placed many retailers under obligation to him for the interview he gave Montreal papers in connection with the soaring costs of clothing since 1914. We reproduce that interview in this issue and urge that it may be handed to local newspapers all over the country by retailers in their respective communities. Many retailers, moreover, have expressed their views to MEN'S WEAR REVIEW along similar lines; we feel that they would do well to express such views to their own local newspapers so that their clientele would be the better informed regarding those items which enter into the making of a suit of clothes. The hopeful sign is that there are more men, like Mr. Blumenthal, who are hitting back at ill-informed newspapers and others who make reckless statements which could never be substantiated by facts. Retail clothing men are beginning to talk and to talk to the point.

BRIEF EDITORIAL COMMENT

DON'T get "your wind up" because business happens to be dull. One cannot always be riding on the crest.

* * *

THE WORST thing retailers could do in connection with the overall movement would be to begin to slaughter prices. It would be the false admission of a falser charge.

* * *

WITH the purchase of the old Lamb Hotel by a Toronto clothier, one will be able to say that a section of Yonge street is paved with Brass.

* * *

RETAIL clothing men will have no cause to remember April, 1920, with any marked degree of kindness.

* * *

WE AGREE with the "Mail and Empire" when it says: "If every man who dons the overalls would do some honest work in them to add to the output of labor and thereby increase the supply of necessaries, the effect of the movement would be to bring down the prices, not of clothes alone, but of all other staples of consumption."

* * *

IF THE Government would only guarantee the price of clothes as it does the price of wheat, so that no man need fear a slump, what a heaven the clothier would live in?

* * *

THE AGREEMENTS concluded between the Associated Clothing Manufacturers of Toronto, the clothing manufacturers of Montreal and Hamilton, and the garment workers in these three cities indicate that lockouts and strikes will not materialize this year to any paralyzing extent.

Your Windows are the Soul of Your Business; They Show Character, Taste and Self-Respect

N. L. Birrell, Whose Business is Six Years Young, Attributes His Modest Success to His Windows and Gives Some of the Essentials of Good Window Dressing—Value of the Price Card—Travels a Good Deal for Ideas in Window Dressing.

SIX years ago and at the age of twenty-three years, N. L. Birrell of Toronto started in the furnishings and haberdashery business in a modest little store on Bloor street. To-day he has forsaken the cradle of his first efforts for a much larger and handsomer store across the street near the corner of Bloor and Bathurst streets, and, in addition, he has another store in College Street. That, in itself, is a testimony to his success, and he says that the reason for it is to be found in his windows. He regards his windows as the soul of his business, just as one says that the eyes are the windows of the soul. The manner in which a man dresses his windows, says Mr. Birrell, is an indication of his own estimation of the stock he carries; it is the expression of character, taste and the kind of business he wants to do. And he places particular store by a neat, attractive card in the centre of the window. He thinks that a window full of goods without a card is like a book without a title; the thing that tells the story to a customer who is out to buy is missing, or in other words the greater part of the selling power of the window is gone.

The above is a picture of Birrell's windows at his new store at the corner of Bloor and Bathurst streets, Toronto. N. L. Birrell has acquired a considerable reputation as a window dresser. He was recently awarded the third prize in a haberdashery championship for window dressing conducted by 'The Haberdasher' of New York. Mr. Birrell is exceedingly proud of the honors won in such a contest, in which retailers all over the American continent enter. He is proud of it, not so much because he won it, but because the worth of the Canadian window dresser was recognized across the line, where window dressing has become an advanced science. The opening days of the new store were March 19 and 20.

His Course in Window Dressing

Mr. Birrell has taken an honored prize in a haberdashery contest conducted by "The Haberdasher," in New York; his window was shown with thousands from all over the United States. He started to take his course in window dressing eleven years ago when he came to Toronto—and he is still taking it. It wasn't a school he attended, except it be called the school of experience in which observation is the chief subject taught. To begin with, he liked the furnishing trade, and the thing he liked about it the most was the window dressing end of it. For years, he says, he saw every window in Toronto every week. He was after window dressing ideas, and he got them. At the present time there is not a week goes by that he does not see the best windows to be shown in his line in Toronto. But his course has extended far beyond the limits of the city of Toronto. Twice a year he goes to New York to see the best windows on Fifth Avenue, Broadway and 42nd Street, and from there he takes a jaunt to Chicago, Detroit, and other American cities at least once a year. And behind all this travelling about there is the firm-rooted belief in his mind that his windows are the best salesmen he has; if that be the case, why not spend money on them? "We think we get most of our business on account of our window dressing," he says.

Started Six Years Ago

"Just six years ago this week," said Mr. Birrell to MEN'S WEAR REVIEW, "we started in business in a little store across the street against the wishes and advice of our friends, who told us that there were old-established businesses very near. So now I am just six years young. When we started in business at that time we had enough money to pay the rent for four or five months, and the rest of the money we needed we got on credit. Since then I have moved to this store and have another one on College Street. But we would not have got along were it not for the window dressing, because we have had plenty of opposition.

Window Dressing a Hobby

"Window dressing was the only hobby I had, and that was the only thing I had to go upon—and nice merchandise and service behind the counter. It makes no difference what you have inside, you must let the people on the street know what you have inside before they are coming inside, and the window tells the story. If your window tells the story better than the other fellow's, you have that much better chance of success. You may give good service behind the counter, you may treat your customers well, customers who know you and deal with you regularly, but how are you to get a thousand new customers? You must get them by your windows because they tell the character of your business and your merchandise; they convey to people's minds what you think of your own merchandise. If you put a shirt in the window, for instance, that looks half drunk instead of making a nice display with good color surroundings, that is an indication to the public what you think of your own shirt stock."

Some Assistance of Good Window Dressing

MEN'S WEAR REVIEW asked Mr. Birrell to give what he considered to be some of the main essentials of good window dressing.

"First," said Mr. Birrell, "not to overcrowd it. Then, there should be something bright in every window, not necessarily freaky or loud, in fact I avoid everything in the nature of a freaky or loud window Whether it is a bright shirt or a catchy showcard, I always get something in the window that stands out a little brighter than the merchandise around it. If you have a window of dark merchandise, for example, a man passing along the street would not notice it unless you have something bright in it. Black hats with a bright showcard will make a much more attractive window than the hats without the showcard. The showcard is the attraction in that case, and with the price on it people will say: 'That looks like a good hat for $3,'

(Continued on page 73)

Retailers Tell of the Overall Movement; Reports Indicate That Little Headway Made

Being Taken Up Mostly by Civil Employees and School Boys—Has Had No Ill-Effects on Business—Mechanics and Farmers Buying to Protect Themselves Against Rising Prices.

IN THE opinion of many retailers throughout the country, the overall movement has not made an appreciable difference to their business one way or the other, neither has it the prospect of a very long life. MEN'S WEAR REVIEW sent personal letters to many of the retailers in sections widely separated asking them to what extent the movement had made headway in their town; how had it affected business, and what they considered to be the best way to deal with it. We did not suggest that it should be either favored or frowned upon; that aspect of the movement was left to the retailer to view with what concern he wished. Retailers seem to incline to the view that it has been a good newspaper story, and they do not hesitate to say that the newspapers have, of course, made the very most of it The newspapers make a sensation of every movement, good, bad or indifferent, so long as it brings grist to the mill, what else matters?

Three Factors Against it

It seems that there are three factors which operate against the movement in this country. Business men generally are against it and have taken no steps to ally themselves with it. What headway it has made—and that headway is very limited—has been among civil employees or civic employees of one kind and another, such as post offices, city halls, etc. Only in a few cases have returned men adopted it, and it cannot be said to have any headway amongst them as an organization. The Toronto "Star" managed to work up a little enthusiasm for the movement among college professors and preachers, and we can well understand and fully appreciate why men who, in view of the fact that the splendid services they are rendering this country are so disgracefully rewarded, incline to such a movement. It is no discredit to them but rather to those ungrateful bodies on whom they are dependent for a decent living. As one of the ministers said: "We have overall purses." The same may be said of civil and civic employees; they are notoriously underpaid. In the second place, labor is against it wherever it has spoken. Trades and labor councils have discouraged it because they have realized that it is but placing an additional burden on them in making them pay advaanced prices for their overalls, to them, an every-day necessity. And in the third place, the movement apparently appears to be impracticable to the Canadian people and unnecessary. Clothing prices in this country are not as high as across the border, even at their present high levels. Moreover, the Canadian people seems to understand that a run on overalls will do two things, namely: increase the price of overalls and place a burden on the shoulders of people least able to bear it. This in substance, seems to be the opinion of retailers.

The above is the interior view of Birrell 's new store at the corner of Bloor and Bathurst streets, Toronto.

What Retailers Say of the Movement

R. S. Cull, Guelph.—"The headway of the movement here is nothing worth speaking of, and on business it has had no effect so far as I know."

R. Leo Watson, London.—"The movement here has made headway only at the Post Office, and then only during the working hours. Up to the present time it has had no effect on business."

George W. Bartlett, Ingersoll.—"The movement here has made very little headway—a few business men are wearing khaki pants, but it doesn't seem to take very well. The magistrate and the town clerk started the movement here but there are not many taking it up except school boys. So far as business is concerned it has increased sales to mechanics and farmers, who want to protect themselves against big increases in prices. Boys' overalls are going strong."

James E. Quinlan, of Wiles & Quinlan, Brantford.—"The movement has made scarcely any headway here. Overalls are worn by one or two citizens for a joke and by a few vaudeville performers playing at the local theatres. It has not affected business at all."

D. E. MacDonald & Bros., Guelph.—"The movement has made very slight headway here. No business men are wearing them on the street. The Post Office staff are wearing them for inside work. Workmen are buying overalls freely fearing that prices may soar should there be a general demand for them."

W. H. Mills, Kitchener.—"The movement is certainly not gaining any here, in fact I think it has been dropped. It has not affected business at all. We had the best clothing week I have had since coming to this live city during the week April 19th to 24th."

George Naylor, of Naylor & Co., Ingersoll, says the only people wearing the overalls in that town are boys going to the Collegiate Institute and the Public School, and the magistrate, town clerk and town treasurer. He adds that business was somewhat increased by the sale of overalls but that general business was not affected at all.

First Steps Taken Toward Dominion Association; Publicity Campaign to be Inaugurated at Once

Ontario Executive Decides on Important Policies at Toronto — Will Communicate With Various Provinces to Start Dominion Association — Legislative Committee Appointed With Stewart McClenaghan Chairman.

THE first active steps toward the formation of a Dominion Association of Retail Clothiers have been taken. On April 22 the executive of the clothing branch of the Retail Merchants' Association of Canada met in Toronto at the King Edward Hotel, representatives being present from Ottawa, Toronto, Belleville, Barrie, Chatham, Sarnia and Lindsay. President E. R. Fisher presided at the meeting. Many matters of interest to the clothing and haberdasher trade of the country were discussed, but nothing of more importance to the welfare of the entire trade than the formation of the Dominion Association. The matter of the high cost of clothing came up, and a resolution was passed (which appears elsewhere in this issue) expressing the regret of the clothing men of the country that prices were so high, and pledging the Provincial Association to confer with the manufacturers to see if some steps could be taken conjointly whereby clothing prices might be reduced.

Communicate With Provincial Secretaries

In connection with the formation of the Dominion Association, the first thing that was done was to appoint a committee to initiate steps whereby the various provincial associations could be brought more closely in contact one with the other. The committee is composed of President E. R. Fisher, Ottawa; Vice-President R. F. Fitzpatrick, Toronto; Past-President Ed. Mack, Terento, and Secretary Dar Johnson, of Ottawa. This committee have in hand the whole matter of starting the Dominion association. They will first communicate with the various secretaries of provincial associations and point out to them what progress has been made in Ontario through the organization of a provincial association, and they will urge upon the provincial secretaries what further good could be accomplished if there were a Dominion asseciation to protect and further the interests of the trade from Halifax to Vancouver. In turn, these provincial secretaries will communicate with secretaries of local organizations in the several provinces, get their opinions regarding the desirability of a Dominion association, and report to their provincial secretaries.

Ask to Meet at Next Provincial Convention

When this census of opinion has been taken, the several provinces will be asked to send a representative or representatives to the next Ontario convention, which will be held in Ottawa next year. This is carrying out the ideas expressed at the convention, namely, that the matter of a Dominion association should be taken up at the next convention with representatives from the different provinces, and that if they were favorable the first Dominion convention might be called later in the year of 1921. Of course this cannot be finally settled until after the meeting of the representatives at Ottawa in the early part of next year.

Committee Will Visit Different Centres

To facilitate the work of organization and to show of what benefit it can be to the whole trade in general, this committee will visit different centres in order that the value of closer co-operation may be shown. At an early date this committee will spend a few days in Montreal, so that, from that centre, the whole of Quebec may in time be reached through the assistance of the Montreal men. The executive of the Ontario association will hold their meetings every two months, with the exception of July and August, and on the second Monday of the month. The next meeting will be held in Hamilton on June 14, and the next after that at London on the second Monday of September. These are regarded as important centres, and if clothiers in these sections can be enlisted in the work of helping to form a Dominion organization, it is felt that an impertant step will have been taken.

Will Start Publicity Campaign

A policy that MEN'S WEAR REVIEW has strongly urged will be followed out by the provincial executive, that of starting a publicity campaign showing the public that there are well-founded and sufficient reasons for the high cost of clothing, reasons which clothing men are not ashamed of and due to conditions over which they have no control. Clothing men have come to the conclusion that the time has long since passed when they should allow the ill-informed daily press to scatter broadcast the impression that clothing men are all profiteers. No opportunity has been lost by the daily press to give the most prominent publicity to anything and everything that savored of profiteering in the clothing business, and it has never taken the trouble to inform itself of the real reasons behind the high cost of clothing. This publicity campaign will be started in Toronto and Ottawa, and the executive will communicate with the different important centres throughout the province, asking them to use either the same articles as are to be used in Toronto and Ottawa or to conduct a campaign of their own. This campaign is to be undertaken immediately.

Will Watch Legislation

Another step that is to be taken in connection with the Ontario association is the closer watching of legislation affecting the trade. A committee has been appointed for this purpose with Stewart McClenaghan, president and managing director of the Two Macs of Ottawa, as the chairman. Mr. McClenaghan will keep in touch with the different centres of the province through the clothing men in order that any local conditions cropping up which may affect legislative action may be dealt with. As an instance of this, it is reported that a certain member of the Legislature made the statement in his constituency not long ago that clothing men were profiteers, that they bought clothing at $20 and sold it for $80. Such a statement, made by a responsible public man, might have its effect on legislation, and the Ontario executive proposes to watch such things with a view to the better protection and furtherance of their own interests where necessary.

Deplore Prices; To Meet Manufacturers

A meeting of the Executive of the Clothing Branch of the Retail Merchant's Association of Ontario, over which President E. R. Fisher of Ottawa presided, was held at the King Edward Hotel on Thursday, April 22nd. Toronto, Ottawa, Belleville, Barrie, Chatham, Sarnia and Lindsay were represented at the meeting. The following resolution was passed:

That the retail clothiers deplore the ever-increasing price of men's and boys' clothing, but as it is a condition over which they have no control we have resolved that a committee be appointed to meet the executive of the clothing manufacturers to see if something could not be done to stop the increasing cost of clothing, so that the public might be protected against the exorbitant prices which are in sight.

How Retail Clothiers View Turnover Tax; Arguments For and Against the Measure

Those Who Favor Say That It Is Much Simpler Method of Collecting Taxes of the Country And Will Save the Government and Themselves Much Money—Opposition Claim That Burden Thrown on Consuming Public.

OPINIONS vary amongst retail clothing men regarding the proposed Turnover Tax which has been suggested at Ottawa. There is a general agreement among them that, in actual taxes, more money would be paid to the Government; but there is likewise a feeling on the part of the men who have expressed themselves as favorable to the tax that, in the long run, it will not cost each individual merchant more money because he will save on auditors' fees and in time and money which it costs him to have returns made to the Government. It is reported from Ottawa that the retail merchants there are a unit in favor of the proposed measure. Many Toronto men are favorable to it, and, in expressing themselves so to MEN'S WEAR REVIEW, frequently used the same arguments to illustrate their views.

President Fisher of Retail Clothiers

"I am thoroughly satisfied," says E. R. Fisher, of Ottawa, president of the Clothiers' section of the Ontario Retail Merchants' Association, "that a small tax on turnover, say one-half of one per cent., is a very much better way of taxation, and, if applied to the wholesaler and manufacturer and the farmer would yield a tremendous revenue to the Government. There is no doubt in my mind that the machinery of the Tax Office has not been equal to the task of collecting the War Profits Tax. I think that it is a much fairer way to tax because a merchant knows approximately what his turnover will be, consequently he can look after this item in his expense sheet. In the other taxation one did not know until his balance sheet was out what the profits were or what tax he would have to pay. I am quite satisfied that not one of the retail merchants in this country would want to evade his share of taxation, but I am also quite satisfied that the merchants wish to see the next legislation on taxation fairly applied to all lines of endeavor, many of which are today paying no taxes at all.

Would Lessen Expense

"If a tax of this kind could be levied it would do away with a big item of expense in collecting; for instance, at the end of the month a merchant could make up his tax, make out his cheque and forward it to the Government direct, and at the end of each year could make a sworn declaration as to the turnover.

"I feel satisfied that a tax on turnover would be one of the best modes of taxation, but if the merchants accept a tax of this kind I think it only fair that it should be put on every line of business, the wholesaler, manufacturer and producer, and I for one would welcome a tax of this kind, and more than that, I would be quite satisfied to see that no expense was attached to its collection."

President of Two Mac's

Stewart McClenaghan, president and managing director of the Two Mac's, Ltd., Ottawa, expresses himself as in hearty sympathy with the proposed Turnover Tax. "Its simplicity appeals to me," he says, "it would lessen the cost of accounting and collection both for the Government and the merchants. Every merchant knows his turnover if he knows anything.

Have Tax Collected Monthly

"Have the tax collected monthly; the tax could then be looked after the same as the rent and included in the overhead. The tax on sales and turnover would be a tax levied against all sales of commodities, produce, wholesale or retail, stock broker, doctor's and lawyer's fees, and real estate on sales.

"The present War Tax encourages waste and extravagance in business operations, leads to the payment of large salaries, employment of unnecessary people, extravagance in advertising and wasteful methods.

"I am opposed to the present tax on account of its uncertainty, its unsettling effect on business. The country has a large war debt which has to be paid; tax on sales is one of the easy ways of collecting large amounts.

"You may put me down as one strongly in favor of the Turnover Tax."

Oak Hall Stores Opposed

W. A. McCutcheon, of the Oak Hall Stores, takes a different view of the proposed tax and expresses the belief that the Excess Profits Tax is the only fair method. "We believe that there should be no taxation made on production or turnover," he says, "that might have a tendency to retard either of these. From the consumer's point of view, such a taxation, we believe, would have a tendency to keep prices high. It is only through production by the manufacturer and increased turnover by the retailer that we can hope to serve the public at a lower margin of profit.

"Taxation on excess profits seems to be the only fair method for everyone."

Simplest, Therefore Best

"I think that the turnover tax is the proper kind of a tax," said Ed. Mack, of Ed. Mack, Ltd., Toronto, and past-president of the Ontario Retail Clothiers' Association. "It could be paid every month and a declaration sent in at the end of the year as to the exact turnover. The money received from this tax could be used to pay off the national debt of the country instead of a large proportion of it being used to pay for the collection and administration of the tax itself. We must all wake up to the fact that the national debt must be paid, and we might as well pay it smilingly, and there is not a clothing merchant in the country who would not pay even more taxes if he knew that those taxes were being used to pay off the national debt instead of going to a lot of clerks and heads of departments at Ottawa. It is the simplest and therefore the best way of collecting taxes. It will save auditor's fees to some extent, and, though we might pay actually more money out in taxes, I believe we will save it by not having to make out so many returns to the Government and prepare statements for them. So far as the Excess Profits Tax is concerned, I don't believe there will be many excess profits next year, and anyway I don't believe there is one merchant in five hundred who can tell conscientiously what his profits are in the course of the year's business."

J. A. Banfield, of Winnipeg, president of the Dominion executive of the Retail Merchants' Association, expressed some decided opinions on the question of taxation as it affects the retail merchants. The proposed tax of one per cent., or a half of one per cent. on the gross sales of all retailers, was, he thought, a step in the wrong direction. If revenue was to be collected on the necessities of life it should be done at the producing, not the distributing end.

"If the Government undertook to get a supply of water from a certain lake, would it not go to the lake itself, or its large outlet rather than to the thousands of little tributary outlets?" Mr. Banfield asked.

"The same thing applies to the taxation of retailers," he continued. "To tax the gross sales of individual retail merchants it would first be necessary to establish the correct figure of sales. To do this auditors would have to go through the books of each merchant. If this step were not taken, what would prevent misrepresentation of sales? Auditors don't work for nothing, and fees would total a considerable figure. Add to this the expense of collecting and of maintaining a huge accounting staff, and I believe that any revenue which would be derived would be eaten up by expenses.

"Retailers will undoubtedly oppose this proposed legislation at Ottawa, and it

(Continued on page 73)

Getting Acquainted in Cornwall; Advertisements That Brought Results

Arch. Dover Uses Some New Ideas in Advertising—Sends Out a Picture of Himself With His First Announcement as Successor to Mr. Fraid—Getting Young Men Into the Store—Fighting the H. C. of L.

ARCH DOVER, of Cornwall, believes that one of the best ways to become acquainted when starting in business is to send out your photograph with your first announcement. He believes it because he has tried it and found it very successful. When he started in business he carried on "a 10 Days' Introductory Specials"; and the announcement of this sale was made by means of a circular, in the upper left-hand corner of which was a picture of himself. Mr. Dover succeeded Mr. Fraid; and in making his initial bow to the people of Cornwall, Mr. Dover said: "Getting acquainted with all Mr. Fraid's customers and the boys round town is our earnest desire. Knowing them all personally and making them feel as if they were old friends instead of new customers, is what we aim to do." Through his first advertisement, Mr. Dover extended the "Glad Hand" to the people who were to become, if it lay in his power, his customers; and he got results. He stated to a representative of MEN'S WEAR REVIEW that he was stopped on the street many times by people who, at the first blush, had the advantage of him because he did not know who they were. But when they told him that they recognized him because of the picture accompanying his first announcement, he knew that he had done a wise thing and that he had, in a large measure, become acquainted with the people of Cornwall.

Firm Believer in Advertising

Mr. Dover is a firm believer in the use of Printer's Ink in his business. He does a good deal of advertising and there are some of his advertisements which he has found particularly fruitful in bringing in business. He feels that the idea of smart advertising is to attract attention, get the confidence of the people, deliver a message and, last but not least, get the people into his store. One of his Christmas advertisements which he found especially good started out by an historical reference to the first Christmas gifts presented by the wise men of the East. Then he goes on to say "Provided they are given in the right spirit, all gifts are of equal value. A gift is just as valuable as the sincerity with which it is given. Thus, a pair of suspenders may be worth more than a suit of clothes." The advertisement, Mr. Dover told MEN'S WEAR REVIEW, brought results. A phrase, "The Gift Store for Men and Boys Where Ladies Can Shop," made an especial appeal to the ladies and brought them into his store.

"Wake Up—It's Spring—Dress Up"

This catch phrase was another one used by Mr. Dover which he found stuck with the people. Young men would come into his store and repeat the phrase. And not only in reaching them with his advertisements but after they came into his store, Mr. Dover studied these young men and found out the best means of approach to them. He studiously used the word "you" instead of "I." "You" are considered; "your" pocket; "your" opinions; "your" family; "your" taste; and "your" pride—these are the things that must be catered to if business is to be had and kept. Have a good range of goods, backed up by a big range of reasons why your store is the best place to buy and why you should buy now. Mr. Dover says that every man has a weakness in his dress habits. The salesman must find out that weakness and then play on it. If it is with regard to the trousers, lay particular stress on the fact that a pair of trousers, properly made and hanging just right, improves the look of the suit of clothes; in fact, it either makes or mars the whole suit. Or it may be the shape of the pocket; if so, make a good deal of the kind of pocket he likes. These are his weaknesses, and if you have catered to them and satisfied them, he will come back to your store again and will be a regular customer.

Fighting the H. C. of L.

Mr. Dover, like every other clothier, has had to fight the argument of high prices and the high cost of living. Every customer was remarking to him that clothes were an awful price. Picking up Bradstreets one morning, he noticed that it was reported that British buyers were in Canada purchasing goods, as a result of which a number of new Canadian products were to be found that week on the export list. Mr. Dover reproduced this item as the head of his next day's advertisement and drew from it the logical deduction that if English buyers were on this continent purchasing goods which they had always sold to this continent, it could only mean a scarcity of goods with higher prices. "This had two good results," said Mr. Dover; "it eliminated a lot of questions and brought about a changed frame of mind in the mind of the procrastinator who was going to wait for lower prices." It also brought in a number of people who were willing to take issue with his statements as appearing in the advertisement; and, by this means, he not only became beter acquainted with the people but he was able to prove to them that there was truth in the statements he had made. This quotation from Bradstreets satisfied a number of people that conditions were such as he had claimed.

In spite of the adverse exchange during the months of January and February of this year, Toronto wholesale retail and manufacturing establishments increased their buyings from the United States over the same two months of last year by a considerable margin. Silk fabrics for neckwear, for instance, increased from $126,000 to $215,-874; white cottons from $76,600 to $168,355; colored cottons from $372,500 to $578,767; and cotton clothing from $93,700 to $105,938. Over the entire Dominion, the increase in the two months was from $111,000,000 to $134,000,000.

What Manufacturers Say of Turnover Tax; Cannot Evade This as They Did Excess Profits

Point Out That Government Will Know Exactly What They Are Getting From the Business Interests of the Country—Feeling That Many Evaded Excess Profits Tax by Creating New Funds and Raising Salaries and Giving Bonuses.

"ALL honest manufacturers are in favor of the proposed Turnover Tax," are the identical words used by two manufacturers in discussing with MEN'S WEAR REVIEW this measure which has been suggested at Ottawa. The outstanding reasons given by several manufacturers with whom MEN'S WEAR REVIEW discussed the much-debated subject are also identical; it would simplify work both on the part of the manufacturer and the Government, and it would be levied against many manufacturers who are now escaping taxation by one means or another. Manufacturers say that the Excess Profits Tax has caused them endless trouble and expense in preparing the necessary returns for the Government, and that many have escaped it by devious ways. Reserve funds have been created, unnecessarily large salaries have been paid, bonuses have been given in a lavish manner, plant and equipment have been added to without any apparent necessity for the same, and annual returns of stock on hand have not been exactly correct to say the least. These are things which are pointed out when one discusses the proposed Turnover Tax with a number of manufacturers They say it would be much more difficult to evade the Turnover Tax than it has been to evade the Excess Profits Tax. The logical outcome of this, they point out, is that much more money would be collected under the Turnover Tax than under the Excess Profits Tax, and that the war debt of the country would the sooner be paid off, and manufacturers, retailers, and all others would the sooner be rid of burdensome taxation of various kinds. They recognize that, in actual returns to the Government of taxes, they would probably pay more than under the Excess Profits Tax; on the other hand they believe that the unnecessary work that would be eliminated and the corresponding expense attached thereto would practically make up, even in matters of dollars and cents, aside from the trouble involved, for this small extra amount. And they do not overlook the fact, either, that if a levy of one per cent. on turnover were made the first year, it might be found that the returns were so satisfactory that it might be reduced. There seems to be general agreement on the part of manufacturers with whom MEN'S WEAR REVIEW discussed this matter on this proposed tax, but it will be valuable to give the opinions of one or two of them as expressing the rest.

Know Exactly What They Were Getting

William Milne pointed out in the first place that it would place in the hands of the Government information which would be of great benefit to them, namely, almost exactly what amount they could expect from month to month. Not only the manufacturers but retailers as well and all other businesses would be able to furnish this information. Most manufacturers, he said, as well as most retailers, know within a few dollars what their turnover would be in the course of the year, and there would be no uncertainty, so far as the Government was concerned, regarding the approximate amount they would get during the year.

Will Get Little Out of Excess Tax

It was also Mr. Milne's view that, not this year perhaps, but next year, the Government would get little out of the Excess Profits Tax. "We are about due for a slump," he said, "and when that time comes there will be no excess profits at all. There are manufacturers who have bought goods at high prices who, when this time comes will have to sacrifice them, and their yearly profits will be cut into to a considerable extent." Mr. Milne expressed himself as quite in favor of the proposed tax on turnover.

Could Not Evade Turnover

"As there are loads of possibilities whereby profits can be disposed of," said the financial man of another manufacturing concern to MEN'S WEAR REVIEW, "I think that the tax on turnover would be much more difficult to evade and that if a tax were so imposed there would be a much bigger return to the Government.

"With regard to the point that this turnover tax would be passed on to the public, I do not see that there is any argument against it on that score. There is not a firm but passes the other tax, that is the Excess Profits Tax, or the Income Tax, on to the public. It makes no difference what kind of a tax it is, the public pays it."

Another point emphasized by this manager and other manufacturers was that it would save considerable trouble in making returns to the Government. Making out returns for the Government has, on the part of many businesses, become many days' work, and all this work takes time and money.

Wage Scale Fixed

The decision of the impartial chairman of the Board of Arbitration, Dr. H. B. Sharman, in the matter of fixing a wage scale for garment workers employed in the twenty odd manufacturing institutions in Toronto known as the Associated Clothing Manufacturers, has been given. By this decision, the wages of male workers are increased $5.00 a week and females $3.00 a week. In the case of beginners, the increases are $3.00 and $2.00 respectively. This agreement terminates on November 30th of the present year. Negotiations for the following spring season begin in July or August.

According to a statement issued by the Government about the middle of last year, a statement based on reliable information received from three different sources, the sustenance wage (not the comfort wage) of a man with a wife and three children was $1,560. Since that time and up to March, the increase in commodities brought the sustenance wage up to about $1,820. Prior to the agreement being reached as outlined above, the average wage paid to men in the industry was $1,804. Even since March, according to information gleaned from 60 towns and cities throughout the Dominion, living has increased about 13 per cent. It will be seen, therefore, that the new agreement will take care of the most recent advances in the cost of living. The recent advance noted above is between 12 and 13 per cent. of the former scale.

FINED $100 AND COSTS FOR FRAUDULENT ADVERTISING

A man by the name of Maurice Cohen was recently fined $100 and costs by the magistrate of Owen Sound for a breach of the section of the Criminal Code relating to fraudulent advertising. Cohen came to town advertising a sale of bankrupt stock of what looked like very low prices; but representatives of the Retail Merchants' Bureau who purchased some of the advertised goods found that they were far from being what they were represented to be. The police magistrate found that it was a clear case of misrepresentation and said that the public must be protected against this class of trader. In imposing the fine, he stated that he did so both for the offence itself and as a warning to others who might be inclined to make claims in their advertisements which they were unable to back up.

A Romance of Modern Business, Empty Stomach to Merchant Prince

John S. Capper Says the Secret of Success is So Simple That It Should Not be Called a Secret—It is Work and Service—Too Many Young Men Not Willing to Pay the Price of Success—An Interesting Story.

THERE is romance in business just as there is in history; there is inspiration in the study of lives of the present day as there was in studying and emulating the lives of great historical figures of the days that are gone. Some young man who is just starting in business, some clerk behind the counter who sees apparently endless numbers of men standing in his way as he strives to reach the top of the ladder can, if he will, see in the lives of men about him an inspiration to struggle and to succeed. A noted writer once said that there was no royal road to knowledge; neither is there any short cut to real success. Charles Schwab, the noted steel man, once said that a man was worth $3.50 a day from his shoulders down, but he might be worth any sum from his shoulders up. To really succeed means work, good, honest, strenuous work in which one puts the very best they have of ability and service. The day in which we live is, perhaps, too given to "getting" rather than "giving." A gentleman of the King's highway, in other words, a tramp, once made the statement that the world owed him a living; but he forgot the other side of it, namely, what he owed the world. Perhaps there are proprietors of stores who occasionally forget that they owe service to the man or woman who buys goods from them; and there may be clerks behind the counter who forget that they owe their employer service just as he owes them their weekly wage.

John S. Capper

But this is all by means of introduction to a short story of a man whose life and achievements are an inspiration to any young man who looks forward to the day when he may own a store of his own, or who aspires to be the head of a department in one of the largest clothing stores on the continent. John S. Capper, who now owns large clothing stores in Chicago, Detroit, Milwaukee and Minneapolis, made a statement at the first of the year which was copied by many of the leading papers of Canada and the United States. That statement was, "We may keep high wages, we may keep our present scale, and still reduce the cost of living by a simple remedy—work, good, honest, hard, faithful service—not eight hours, rather ten and then some. Let us, for one year at least, resolve to work and work like h——." And when John S. Capper made that statement, he made it out of the fulness of a rich experience. He has been induced to give his life's story to the public and it reads like a delightful romance which one usually associates with the glorious days that so many people say are past for ever.

DON'T DO IT

Joseph Nichthauser, one of the best known haberdashers of West Brooklyn, evidently preferred death to facing a charge of profiteering. The charge of profiteering was laid after detectives of the Department of Justice had de-coded his private cost mark which was on a raincoat displayed in his window. According to their story, his code was "God Help Us," and the raincoat displayed with the letters "O D" cost, therefore, $23. They proceeded into his store to inquire the cost of the coat and were told that it was $45. A charge of specifically violating the Lever Act was laid against him, he was arrested and bailed out for $2,000. Rather than face the charge, he committed suicide by killing himself with a revolver.

With the Empty Stomach Class

Mr. Capper says that business is the setting for the modern romances of fighting and that the men who furnish these romances are chiefly those who began in the empty-stomach class.

"That is where I started," he says, "and I am not ashamed of it. A human being could not be poorer than I was as a boy, not if he was to live through it. Often enough I had only a dry crust of bread to eat. Hunger was a pretty constant companion most of the time. And hard knocks, hard work and hard sledding generally kept me company until I was a grown man."

Mr. Capper's first job in life was as a little boy carrying water for men who worked four miles from his home on a bridge. He received for this work fifty cents a day. His first clerking experience was in a grocery store at Gresham at $1.50 a week. He next started in the business to which he has since devoted his life—the clothing business. He thought himself a prince in a downtown shop at $11 a week, which was afterwards raised to $13.50. At the age of twenty he married; he had $80 in cash and a salary of $13.50 a week. Shortly afterwards his father-in-law induced him to buy a cottage, for which he had to pay down $200—the $200, by the way, he borrowed from his father-in-law.

What Two Men Lost

The value of this property increased somewhat until he was able to borrow on it $1,600, and this, with a few hundred extra, started him in business with two other men. Two years later he made a proposition to them to sell him half the stock, they to retain the other half, because they were not devoting much of their time or energy to the building up of this clothing business. They would not consent to it, so he left them and started in business for himself. "If they had accepted my offer," says Mr. Capper, "they would have received, by this time, $250,000 in dividends on their $2,500 and their half interest to-day would be worth more than half a million dollars. But they couldn't see things my way then, so I left the concern and started a little store of my own."

The Small Beginning

"The whole place wasn't as big as this office," said Mr. Capper in giving his story. "Six customers at once seemed like a crowd. But when the six simultaneous customers became a common occurrence I got a bigger store where I could take care of sixteen at once. Then I raised my bid to sixty at once, and so on, until to-day in our various establishments we can take care of six hundred as easily as I could handle the original half-dozen twenty-seven years ago."

How it Was Done

And here is where Capper's story is seen in the new year's declaration to work like H——. "The secret of any success," he says, "is so simple that it is strange we call it a secret. It is just this: To have a vision, a dream of something one wants to achieve, and then to work like the devil in order to achieve it. That—and one other thing: To put into one's work the idea of service to others. Some men have the dream—but it never gets beyond that because they are not willing to pay the price necessary to make it come true. Work fifteen hours a day? Not on your life! They would rather go to the movies or the cabarets, or play tennis or go skat-

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HAVE A NEW IDEA FOR A CIRCULAR ADVERTISEMENT

Fitzpatrick & O'Connell Present Themselves to the Public

"LET'S GET ACQUAINTED"

Features of Merit Which Add Value to This New Scheme

We find that retailers are always after new suggestions for advertising, and in spite of the millions of ways that have been used to advertise a business, something new is always cropping up which has in it points of outstanding interest and merit. Fitzpatrick & O'Connell, who are the proprietors of the Cambridge Clothes Shop, Yonge street, Toronto, have a new one.

Advertise Their Staff

Apparently, Fitzpatrick & O'Connell believe they have something in their staff that is worth while advertising to their customers and to others who, as yet, may not be their customers. They have just sent out a neat little folder which, in size, is 9 inches by 6 inches. The envelope in which it was mailed has on it three words only: "Let's Get Acquainted." Had it contained the name of the firm on the outside, there is a probability that a number of people would not have opened the envelope at all. But the three words are arresting to the eye, and to the mind, there is something in them that suggests further investigation. The front page of the folder repeats the three words.

On opening the folder one "Gets Acquainted." Seven young men (whether they are good-looking or not we leave to your judgment) look you square in the eye. The pictures of these seven young men as they appear in the advertisement sent out appear on this same page. Aside from the pleasure one naturally derives from looking at these young men, it seems to us that there is a feature of this folder which is of particular value, created by the very fact that the pictures are there. Advertisers well know the disposition of many people to consign to the waste-paper basket all such folders. In the case of this folder, they may consign a portion of it to the same place, but in many cases they will keep the photos, because everyone likes pictures, and as long as this picture hangs on somebody's wall, it is potential advertising.

"Ourselves"

On the leaf opposite the photos there is a short biographical sketch of the members of the staff. As an illustration of how this is done: "R. F. Fitzpatrick, better known as 'Fitz', is president and manager of the company and 'Father af the Family.' Has been buying and selling men's garments for over twenty-three years. 'Fitz' is widely noted for the 'fits' he gives." The members of the staff are referred to in terms that suggest a familiarity between themselves and the customers with whom they come in contact. One is described as "genial, sincere"; another as "The Immaculate"; another "A Regular Caruso"; "Happy Abbie"; "A practical level-headed chap," and "The right-hand man."

The first page of the folder deals with the motto of the firm, "Our Service."

HAS BOUGHT LAMB'S HOTEL AND WILL EXTEND

John Brass, clothier and haberdasher of Toronto, has purchased the old Lamb's Hotel adjoining his store on the corner of Yonge and Adelaide streets. The amount mentioned in connection with the purchase of the property is $150,000. It is Mr. Brass's intention to remodel the hotel by extensive alterations and to extend his business ventures on Yonge street. In connection with this remodelling, he is advertising a fifteen days' sale of his $200,000 stock; the sale is taking place in all three stores owned by Mr. Brass.

The Proposed Turnover Tax

Apparent Object of the Tax is to Raise More Money—How it Would Work Out—Reasons For Opposing the Proposed Measure—Reasons for Favoring It—Watch the Commons.

SOME time ago, the suggestion was thrown out from Ottawa that a new tax was to be included in the forthcoming budget speech of the Minister of Finance, Sir Henry Drayton, to take the place of the Excess Profits Tax. No doubt, the suggestion was thrown out for the purpose of getting the views of business men, both manufacturers and retailers, on this proposed tax; and there has been a wide discussion of the proposed measure. There is a general recognition of the fact that such taxes must be imposed as will provide the necessary revenue for current expenditure and for the tremendous war debt which faces the country; and the men of the clothing trade have always expressed themselves as perfectly willing to assume that debt to the full measure of their ability to do so. So far as the Excess Profits Tax is concerned, the claim has been made by manufacturers especially that it rather restricted than encouraged enterprise and production because managing directors or heads of firms knew that greater production only meant greater taxation.

Will Bring More Money

If the suggestion from Ottawa that a Turnover Tax is to be substituted for the Excess Profits Tax bears the marks of semi-officialdom, then it is tantamount to an admission that the Excess Profits Tax is not yielding a sufficient amount to meet the financial obligations of the Government. If such be the case, then the Government apparently believes that more can be obtained through the proposed Turnover Tax. That is obviously the case, because not only does the man now coming within the scope of the Excess Profits Tax pay more under the proposed new tax, but all merchants would contribute their quota to this tax.

How It Would Work

As an example of the working out of the proposed turnover tax in comparison with the Excess Profits Tax, the case of a man capitalized at $25,000 with a $25,000 turnover might be cited. Ten per cent. is accounted a fair net profit, which means $2,500. Of this amount, there is an exemption of 7 per cent. of the capitalization, or $1,750. This leaves $750, which is taxable under the Business Profits War Tax. The Government takes 25 per cent. of this amount, or $187.50. Provision is made for a further levy of taxation when the capitalization is greater; but, for purposes of illustrating the difference between the two modes of taxation, this will serve.

Now, under the proposed Turnover Tax, which is the levying of a tax of one per cent. on turnover during the year, the taxes which this man would have to pay would be one per cent. of the $2,500, or $250. It will be seen, therefore, that the actual amount paid in taxes would be more under the proposed Turnover Tax than under the Excess Profits Tax.

Retail Merchants' Association Opposed

The Retail Merchants' Association have opposed the proposed new system of taxation for various reasons. Perhaps the outstanding reason against it is that it increases taxation. Merchants feel that they are already burdened sufficiently with taxes, and that with the restrictions that have been placed upon their merchandising it is more difficult than formerly to get their objective so far as a margin of profit is concerned. Moreover, they point out, the Turnover Tax would fall more heavily on the consumer. Every one who handles a commodity from the raw state down to the time it reaches the hand of the consumer, is charged one per cent. on turnover. Take the case of a suit of clothes, for instance. The sheep grower, the spinner, the clothing manufacturer, the wholesaler and the retailer would all be charged one per cent. on turnover. It becomes an item of expense that has to be reckoned in the merchandising of goods. There are other lines of merchandising where there would be more than five people taxed one per cent. on the turnover; and the ultimate burden would be borne by the consumer.

Others Favor the Tax

There are, however, others who favor the proposed tax and, from the way in which they figure it out, would not cost the merchant any more money in the end, neither would it fall any heavier upon the consumer. In addition, they claim, the Turnover Tax would be levied against all classes of business, against the fees of the lawyer and the doctor, against the sales of the real estate agent, against the stock broker. Their view is that it would entail much less trouble on the part of the merchant in making his returns, and much less expense—a decreased expense which would, in all probability, equal the extra amount paid in taxes over the present Excess Profits Tax. From the point of view of the Government, they say that expenses could be lessened materially by a reduced staff that would be necessary to handle the simpler returns from the Turnover Tax. The interest on borrowings contracted by the Government could be cut down considerably because, under the Turnover Tax, monthly returns would be made by the various business interests of the country, with the result that interest would be paid off more frequently and thereby lessened. And, finally, they claim that the present tax is unsettling to business interests, whereas under a Turnover Tax no restriction would be placed upon an impetus to do bigger business.

In all probability, the Turnover Tax will, at least, come up for discussion in the House of Commons when the budget is brought down by the Minister of Finance. The matter of the form of taxation to obtain during the current year is of first importance to the retail clothing men of this country.

Handling Overall Movement in Montreal; Used Knockout Facts and Flashes of Humor

J. H. Blumenthal's Sons, Ltd., Deals With the Serious Aspect of the Case by Presenting Facts Regarding Clothing Prices—Ridicules the Movement by Dressing His Staff in Overalls and Showing Latest Cuts in Windows.

THE firm of J. H. Blumenthal's Sons & Co., of Montreal, believed that the overall movement was an attempt on the part of the consumer to "kid" the clothier, though perhaps a manifestation of how the consumer was feeling with regard to high prices of clothing. And, seeing that it was a two-angled problem, this firm went at it in two different ways. Naturally, when the first evidences of the movement became apparent in Montreal, newspapers interviewed retailers on the question. R. H. Blumenthal, the vice-president of the firm, was one interviewed, and he hit out hard regarding the high costs of clothing. There were reasons for it, justifiable reasons, and he proceeded to give them right out from the shoulder. This interview is reproduced elsewhere in this issue. The firm felt that retailers had been too backward in stating their case about the whole clothing issue: Mr. Blumenthal proceeded to state it with great clearness and equal force.

The Other Angle of the Case

But there was the other angle of the case to be handled. As has been said, this firm believed the movement to be an effort of the consumer to "kid" the clothier; they retaliated by "kidding" the consumer. MEN'S WEAR REVIEW interviewed this firm to find out the idea in the back of their mind in dealing with it the way they did. They dressed their model window with overalls, accompanied by accessories that would be worn by the ultra-fashionable set. They had their clerks come to work dressed in overalls, so that living models might be seen. Celluloid collars and bandanna handkerchiefs, paper dickeys, flannel shirts and bow ties that fasten on the collar button were the fashion of the day. Blumenthal's was the attraction of the day; crowds visited the place and had a jolly, good laugh about it; moving picture men were on the spot and "ground" away at them.

Move Taken by Advertising Manager

There is a point in the story that should not be lost sight of. It was an excellent advertisement for Blumenthal's. When a man can draw thousands of people to his store in a day, can drive a point home in such a way that they fully appreciate the situation and go home, saying: "Well, that was a mighty good stunt," can get moving picture men on the spot making films that will be shown all over the country and in many of the prominent newspapers of the country—when a man does all this and more, he knows something about advertising and he knows how to make the very best out of a situation.

Advertising Manager Talks

MEN'S WEAR REVIEW got in touch with the firm and the whole thing was told by the advertising manager of the firm, Edgar V. M. Gilbert. Mr. Gilbert told the whole story of the way in which they had handled the situation, that is, dealing with the serious end of it—the high cost of clothing—by the interview given by R. H. Blumenthal, and, in the second place, "kidding" the movement in such a way that no offence was given and one of the best advertising stunts imaginable put on.

"The publicity which the overall movement received in all the Montreal newspapers," said Mr. Gilbert, "was no greater than that which appeared in any other city. It was good, human-interest stuff—as a newspaperman might say—and the newspaper was entitled to run it as it was straight, legitimate news. Retailers of apparel who felt aggrieved that the papers should be so free with space for the moment forgot that the function of the newspaper is to serve its readers and present facts. So, no objection could fairly be taken by any retailer to the space given to the overall news.

Retailers Keep Silence

"Retailers kept silent. The news was spreading—everybody was talking overalls. Everybody accused the retailer of profiteering. And the retailer said nothing. It took a week before any of them mentioned overalls at all in their advertising; it is many weeks now and most retailers have done nothing about it. Was the silence of the retailer, the silence of the guilty ? Such was the question the consumer asked himself.

"We felt that in fairness to ourselves and to all retailers that it was high time to refute some of the accusations which newspapers were making against the retailers. One cannot blame the consumer for accusing the retailer of high prices—for the retailer is the point of contact between the entire chain of distribution and the consumer, and the consumer knows nothing of the other steps in the process, and naturally blames the retailer for everything." Mr. Gilbert then told MEN'S WEAR REVIEW of the interview which R. H. Blumenthal had given to the paper, in which he had taken up the cudgels for all the retailers, being careful not to mention in his interview his own store in such a way that it could be construed as an advertisement for the store. What advertising the firm determined to get out of the situation certainly does not show in the interview which is on another page of this issue.

Decided to "Kid" the Movement

"We do not carry overalls in our store," continued Mr. Gilbert. "We knew how ridiculous was the movement, that it was only a manifestation of how the consumer really felt about clothing prices. We knew that the consumer was kidding—pardon the Americanism—himself, and wanted to kid the clothier. So we decided that instead of being kidded, we would do the kidding. And we did.

"We advertised overalls — after managing to get a few pairs in the store —and said we showed the newest style of overall first. We announced the 'King George Model' overall, with pants pressed on the side as King George is said to wear his trousers. Every clothier knows that overalls are pressed that way, but we added that touch to inject a little humor into the thing. In the same advertisement we announced that, for the sane men, we were showing the aquascutum coat—and that part of our windows usually devoted to the newest models would, for the day, be devoted to overalls.

Dressed the Window with Stylish Accessories

"So we dressed the window very carefully, wrapping the overall carefully on forms and making a good-looking window with what silk handkerchiefs, top hats, silk gloves and all accessories customary to the display of the highest grade suits could do. And the window card emphasized again that we showed the new styles first, that they could be seen on living models inside the store, and pointed out the King George creasing. A crowd stood by the window all day. The Pathe Freres people took movies of our salesmen in overalls, of the window display, and ran it in their weekly; papers ran pictures on the front page showing how ridiculous the overall looked. And the result was that we secured considerable publicity from the movement and ridiculed the overall movement to a standstill. Afterwards, one or two stores came out with an overall advertisement, but the thing was dead. Montreal had its fun; but instead of making fun of Blumenthal's, Blumenthal's ridiculed Montrealers who might have been thinking of wearing overalls.

Retailer Should Present His Case

"If the retailer would present his case aggressively," concluded Mr. Gilbert, "as does every other factor in the chain of

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Canadian Dresser Wants Palm Beach Suits; Models for This Year Follow Worsted Cloths

Manufacturer Has Studied Canadian Requirements and Has Produced a Garment That Can Be Worn as Business Suit—Price May Be a Winning Factor in the Sale—Retailers Believe It Has Come to Stay.

THE Canadian dresser is beginning to take very kindly to the Palm Beach suit. This, perhaps, is due to two or three causes. The first is the weather. Just what scientific causes may be responsible for the fact that, of late years, Canada seems to be experiencing unusually long and hot summers is not within the province of this review to determine. The fact is there; and the retailer, whether he be situated in the heart of a great city or in the quieter life of the country, or where great drills burr into the bowels of the earth for her undiscovered wealth should not lose sight of the fact in preparing for his Summer's business. Well-dressed or even moderately dressed men in every section of the country are beginning to find that a third suit is a necessity—and a saving—as well as a great comfort during the torrid rays of the mid-summer sun. The Spring or the Fall suit are not just the thing for blood heat. Whether a man shakes the dust of the city from off his feet during a couple or three months of the year to seek comfort and rest by the side of lake or mountain, or whether he is obliged to remain at his work in city or town, he is beginning to find that a lighter weight suit is as desirable in July and August and, perhaps, September as a dish of ice cream.

Manufacturer has Studied Need

A second cause—and a not less important one bearing on the situation—is the fact that the manufacturer has carefully studied the tastes of the Canadian dresser while, at the same time, he has improved his output. The Canadian manufacturer was willing to admit some few years ago that the American production was far ahead of his. True, the cloth was the same, whether it be in a Canadian or an American factory; but the finished garment was not the same. The Canadian manufacturer to-day will not consent to take second place in this respect. It being a comparatively new thing in the Canadian market, he, perhaps, is not displaying the variety of models displayed acros the line but it is not because he cannot do so or will not do so when the demand is for it. Moreover, the Canadian manufacturer realized that the proportion of Canadians spending their summers at popular resorts in comparison with those across the line was comparatively small; and that, therefore, the Palm Beach cloth as it was first known, namely, a very light cloth in color would have only a limited hope of success in this country for, at least, some years to come.

Alex. Miller, vice-president of the Miller Mfg. Co., of Toronto, in discussing this question with MEN'S WEAR REVIEW, gave a bit of interesting history in connection with the steps they had taken to capture Canadian trade in Palm Beach suits. Before they started to manufacture at all, they interviewed many retailers, asking them what quantities they could use each year, the styles they liked and their impressions of the possibility of the Palm Beach suit in Canada. At this time, they were not in the field for orders; they were simply canvassing the possibility. Mr. Miller stated that only one of all the retailers they consulted encouraged them to go on with the manufacturer of Palm Beach clothing; all others told them they could not hope to compete with American firms. Nothing daunted, however, they went in for it; and Mr. Miller says that business for the Summer of 1920 in comparison with that of 1919 is such that a comparison is odious.

Palm Beach Like Worsteds

Knowing that the original Palm Beach cloth would be unacceptable to the average Canadian dresser who wanted a light suit that he could wear to his office or his work, the product known as the Palm Beach cloth is now following closely upon the worsted designs. The effort is being made to copy the woolen creations because they are more adaptable to Canadian dressers. The original plain cloth is still the vogue for a certain class of dressers who invade the popular Summer resorts or who want a sporting suit; but the Palm Beach suit of 1920 will look more like the ordinary worsted suit in outward appearance, while possessing the texture which makes it lighter and more suitable and comfortable for the hot months of the Summer.

Worn in West and Mining Districts

"The Miller Mfg. Co.," said Mr. Miller, "for the past fifteen years or more experienced a big demand for Summer clothing and during this time turned out considerable quantities for Canadian trade. This demand, however, was confined chiefly to certain districts as the disadvantages of the ordinary cotton fabric prevented a general adoption of Summer clothing amongst the majority of men. Out in the West there was little demand for it last year even because men thought the cold nights would make the Palm Beach suit of little use. This year our biggest orders are coming from the West. You would be surprised to know that large quantities are also being used up in the mining districts of Northern Ontario." Mr. Miller added that, whereas their last year's business was principally sorting business, this year's was largely placing orders, demonstrating to them that the Palm Beach suit had come to stay.

Price May Make It Even More Popular

With the price of clothing so high, men are beginning to figure how they can cut down on their clothing bill for the year. The retailer can easily convince the consumer that a third suit for the hot months of the year is a saving to the Spring or the Fall suit. The prices of Palm Beach suits for this Summer range from $14 to $25; they can be sold, therefore, to the consumer at a comparatively reasonable price.

Retailers Believe It Has Come To Stay

The Palm Beach suit came up for discussion at the last convention and many retailers, led by E. R. Fisher, of Ottawa, and Ed. Mack and R. F. Fitzpatrick, of Toronto, gave their opinion that the Palm Beach suit had come to stay. Enquiries amongst retailers by MEN'S WEAR REVIEW lead to the conclusion that they are going to push the sale of this Summer suit more this year than ever they have in the past. Many of them are promoting the sale, as they stated at the convention they would, by advertising that their Palm Beach suits are the Made-in-Canada product.

Here's a Reason

If you are sometimes stuck for a reason to give an over-critical customer why clothing is so high in price, you might use this illustration, given to MEN'S WEAR REVIEW by a banker, whose word cannot be questioned:

There is a certain private dwelling in this city, on the second floor of which are seven machines —garment-making machines—and seven workmen engaged in operating them. This banker saw, with his own eyes, the pay-roll of these workmen and states that it was $800 per week or an average of $115 per week, to each workman. Moreover, he was informed, they were going out on strike in the near future if they could not get higher wages.

The above is a picture of the windows of Wiles & Quinlan, of Brantford. They occupy a unique position in Brantford, which makes their window space doubly valuable, and they, therefore, paid double the attention to them. All suburban street cars coming into or going out of Brantford stop in front of their store. Moreover, as one comes down from the Grand Trunk station to turn up the main street of Brantford, the windows of this store are the first objects that strike the eye. These windows, therefore, have a great commercial value, and Wiles & Quinlan make every possible use of them. They dress the windows frequently—never less than once a week, and generally twice —and they are dressed artistically. Just across the corner from them is a waiting-room and a big square, and they figure out that attractive windows will draw the people to them and make sales for them. These silent salesmen are on duty all the time; and Wiles & Quinlan have found that well-dressed windows, frequently changed, are as good salesmen as they can get.

Over Twelve Million Dollars Invested in Furnishing Goods

Report for 1918 Shows Greatest Investment to be in Quebec—Total Value of Products $17,876,956—Interesting Figures Regarding Wages Paid.

THE preliminary report of the Men's Furnishing Industries in Canada for the year 1918 has just been issued by the Dominion Bureau of Statistics. It covers the operations of 84 individual establishments in the Dominion, distributed among the different Provinces as follows: Ontario 38; Quebec, 31; Manitoba 9; Alberta and British Columbia 4; Nova Scotia and New Brunswick 2.

Capital Investment

The total of all the capital in the industry was $12,647,413 for the entire Dominion; $4,406,192 for Ontario; $6.088,-910 for Quebec; $1,248,854 for Manitoba; $858,356 for Alberta and British Columbia, and $45,101 for Nova Scotia and New Brunswick.

It is interesting to note the wage scale that obtained in the year 1918, and to observe that while only 104 males received over $25 per week during that year, and 5 females, it is doubtful if many are receiving less than that now. It is understood that one of the recent demands of the garment workers was that no apprentice be taken in at less than $17 per week. This report shows 149 males and 2.052 females receiving between $5 and $10 a week; 205 and 1.197 respectively between $10 and $15 a week; 188 and 302 between $15 and $20 a week; 114 and 59 between $20 and $25 a week, and 104 and 5 over $25 a week.

Materials and Production

Shirts	?5,289,105
Collars	1,043,299
Overalls	3,953,981
Smocks	1,842,153
Working shirts	1,706,146
Neckties	602,417
Suspenders	816,000

Would Brand Dealers in German Goods

Must Label Themselves "Dealer in German Goods"

Senator Lynch-Staunton of Hamilton has introduced into the Canadian Senate a bill which will be an amendment to the Criminal Code so that "every person who knowingly deals in goods, wares or merchandise, which are in whole, or in part, the growth, production or manufacture of Germany or Austria-Hungary, shall keep posted in letters easily legible over every outside entrance to his premises, 'Dealer in German Goods' and shall print the said words prominently in all his advertisements and stationery."

In introducing the bill, the Senator stated that the penalties proposed were six months' imprisonmnt or $500 fine or both. The law is not to apply to goods in stock at the time of the passing of the Act. He said he proposed to get the bill into the Commons so that thousands of Canadians, like himself, who objected to buying German goods, might so be placed on their guard on entering a shop against having such goods passed off on them.

No Placing Orders for Silk Neckwear in 1920; British and Continental Houses Booked Up

E. F. Ely, of Ely, Ltd., Says Silks Hard to Get, Prices Will be Higher and But a Smattering of New Creations—Production the Aim of Overseas Houses—British Cotton and Woollen Firms Aim to Control World's Markets.

"PRICES are going to be higher and there appears to be no tendency for them to come down for a long time," said E. F. Ely, of Ely, Ltd., Toronto, to MEN'S WEAR REVIEW. Mr. Ely left two months ago for the United Kingdom and the continent in search of silks and hosiery for his manufacturing and wholesale trade. He visited the principal silk, cotton and wool centres of the United Kingdom, then went to France and Switzerland in search of those exclusive creations that are used in Ely's neckwear. Like many another traveller returning from England and the continent, he says that business there is being done on a gigantic scale, that industry was never more aggressive and that, apparently, England is making preparations to control the cotton and wool markets of the world.

A New Factory Behind the Old One

"Don't believe all you read or hear about production falling behind in England," said Mr. Ely. "Every manufacturer is making preparations to produce more than he ever did in his life before and there is a new factory going up behind the old one. Apparently, England is making preparations to control the cotton and the woolen markets of the world. Amalgamation of many of the leading manufacturing industries is becoming a very common thing and big firms are getting together. Walkers are joining up with Jasons, and Hollands are going in with somebody else; Horrocks are amalgamating with other big firms."

Silks Sold Up a Year Ahead

Mr. Ely, while securing silks, was unable to get anything for immediate delivery. "So far as neckwear was concerned," said Mr. Ely. "I found that all houses were sold up for a full year ahead and could not get any orders booked for 1920 at all, nor have American or Canadian buyers been able to do so for the last couple of months. That does not mean, of course, that we still get no silks during 1920; the orders we placed six or eight months ago are now coming in. The prices will be higher and there appears to be no tendency for them to come down for a long time to come."

But Few New Creations

Mr. Ely said that there were few if any new creations in neckwear silks. Whether it be in England or on the continent, manufacturers are giving their undivided attention to production rather than the creations of fancy or extreme silks. The demands for silks from every corner of the world are so insistent that manufacturers figure out that it would be a waste of time for them to adjust their machinery and looms to fancy designs.

In hosiery, for instance, Mr. Ely showed MEN'S WEAR REVIEW a sample of the lines that will be strong for Fall 1920. They are ordinary ribbed hose in various shades, heather being one of the strong shades. Their texture is such because manufacturers have found that they could use the machinery used in making soldiers' hose during the war for the manufacture of a little finer ribbed hose for civilian use. Prices will be high enough but there is little that is novel about the Fall creations. In this line, again, manufacturers are concentrating on production to catch up with the world's demands. Light weight and fancy hosiery, said Mr. Ely, are not to be had.

Shortage of Wool Goods

It is Mr. Ely's opinion that there will be a shortage of wool goods during the present year, that is, goods from the old country. Home consumption is ,in a large measure, responsible for this; there is also big trade with the continent. "The only man who can get goods now," said Mr. Ely, "is the man who is right on the spot and gets them when they come forward on the shelves. It is difficult to get anything for this year on advance orders."

Looking After Canadian Trade

The question was put to Mr. Ely whether he felt that the British manufacturer was side-stepping Canadian or American trade for continental orders. He did not believe so; but on the other hand, said that the British manufacturer was making a real effort to cultivate Canadian trade. "I believe," he said, "that Canadians above all others can get orders filled to-day. The British manufacturer is really anxious to develop business with Canada rather than with any other place in the world."

General Conditions Approaching Normal

Referring to conditions generally amongst the British textile manufacturers, Mr. Ely said it was wonderful how quickly they were getting back to normal. "In spite of the fact that the war has been over only about a year and a half, conditions are almost normal again. English industries are building for the future. Additions are being made to nearly all the factories so that production may be speeded up and the United Kingdom occupy a commanding position in the markets of the world."

Wise Tricks in All Trades; Bucking the Mail-Order Business

Have you ever had a mother come into your store with her boy to have several suits tried on him; and when you have found one that fits him like the paper on the wall have her ask you what size it is, and then walk out saying she will be back again, or that she was only looking for a friend? Well, she possibly has an order for a distant mail-order house all filled out with the exception of that size, which she fills in as soon as she has left the store and posts it forthwith.

"For years," said a merchant to MEN'S WEAR REVIEW, "I spent much of my time fitting clothes for mail-order houses. This was most noticeable in boys' clothes. A mother would bring the boy in with an order in her pocket for a distant mail-order house. She would ask me to try on two or three suits of clothes on the boy until, at last, she would find the correct size. She would ask me the size, then leave the store without buying the suit, but saying she would be back again.

"I tried this out by taking off the tag and when she did not care for the first suit I showed her another till I finally got what she wanted. I followed this plan by taking all the sizes off the suits and making a private code for the sizes which is known only to myself. Now, when anyone asks me what size this or that suit is, I say 'I don't know, but it seems to fit perfectly.'

"I believe I have stopped fifty people sending out of this town for their suits last year. In several cases I got admissions from them to this effect, 'Well, I saw some nice suits in the catalogue but I hardly knew what size he took.'"

Here is a good tip. A word to the wise is sufficient.

Moral of the Overall Movement; Public Teaches Itself a Lesson

High Prices Due to the People Themselves—Can't Stand Fat Years as Well as Lean Ones—If They Live Extravagantly Must Pay Extravagantly — May Help Things Back to Normal.

WHAT is the moral of the Overall movement?

If there is a rational answer to that question, it will help the men of the trade in their business. Behind all the froth, the silly parading that has gone on, chiefly in the United States, and the adoption (for the time being) of this new fad by a number of people, the majority of whom adopt it as a sensation rather than as the result of any well-founded reasons for doing so, behind all this there may be, we believe perhaps there is, developing a consciousness of unhealthy conditions which, it were better, did not exist.

MEN'S WEAR REVIEW is thoroughly convinced that this movement is not the outcome of conditions over which clothing men have the slightest control. Why it should have started on men's clothes rather than on necessaries of life used every day of one's life, and on which necessaries there is every bit as much need for investigation as on men's clothes, is partially a mystery; on the other hand, it is doubtless due to the investigations that have gone on in both Canada and the United States with, so far as Canada is concerned, no unfavorable results whatever.

Conditions Due to People Themselves

There are comparatively few people in the world who are as able to stand prosperity as they are adversity. There will have to be a big change at heart in the human race before it can learn as many lessons out of seven fat years as it can out of seven lean ones. It seems to us that the outstanding feature of the Overall Movement is that it is the first indication that the public is beginning to teach itself a well-needed lesson, namely, that if it will live extravagantly it must pay extravagantly. We are glad to note that the retailers in this country have started a publicity campaign, the object of which will be to inform the public of the reasons for the high cost of clothing. If that campaign is conducted intelligently, we verily believe that the public will have a much different opinion of clothing men at its conclusion than it did at its commencement.

These Are Some of the Fat Years

Not long after the war started, the fat years—such fat years as this country had never before known—began. Those who remained at home were drafted into the great army behind the army, and while their fellows fought for $1.10 a day, they received wages that mounted ever and ever upwards. Those who believe that war is a refining fire have been disabused of this opinion long ere this; the fact of the matter is that we are living, perhaps, in the most selfish and self-centered age of all the world's history. Everyone got big wages, the laboring classes came into new consciousness both by reason of their increased numbers and influence, and demand after demand was made, which, under the pressing necessity of more and more production, had to be met. When the war ceased, there came another disillusionment. People believed that things would drop with a dull, sickening thud, that prices would tumble and that hard times would set in. The direct opposite happened. It suddenly became evident that the world's storehouses were empty and had to be refilled. New profits were made, greater demands came from the workers by hand, there seemed to be no limit to anything. Truly, the fat years had come, And the people began to illustrate the old adage that they can stand prosperity less than adversity. They have indulged in a wild orgy of extravagant buying. Clothing men know full well that the hardest sales to make are of the cheapest goods. Consumers have come to believe that "price" is the mark of "quality." They have demanded the very best that was to be had in clothing, irrespective of price, and clothing men would have been foolish not to have on their shelves what the public demanded.

Simple Law of Economics

Here again, the simple law of economics has worked as it always does. The thing in greatest demand is bound to increase in price because demand regulates supply, and short supply means high price. The public has been determined to wear fine chalk-lined worsteds, with the inevitable result that fine chalk-lined worsteds have gradually increased in price. The public will soon learn that this simple law of economics will operate in overalls just as it does in worsteds, and that prices will soar again. There is really no reason for the people crying "High cost of clothing," except, perhaps, because they have cried high cost of everything else and by their own buying extravagantly have helped to send prices to where they are. There are scores of stores all over this country selling suits of clothes as low as $18 and $20; but the people do not want $18 and $20 suits, what they really want is a $100 suit for $50, and they don't know why they can't get it, so they imbibe impressions created by an ill-informed press that clothing men are profiteers.

May Help Back to Normal

Hayden, Stone & Co., in a recent weekly letter, said this: "We believe that one of the most significant bits of news is the report of the formation of Overalls' Clubs in various parts of the country. This is more than merely an amusing news item. One of the underlying reasons for the high prices has been reckless public buying. We believe that the public are getting tired of this, they have the remedy for the situation right in their own hands." Clothing men will subscribe to this statement whole-heartedly. While they are, for the time being, to be the "goats" of this movement, we believe that it may spread to other lines of merchandise, indeed it has already done so in some of the Canadian cities. If the final result of the movement is such a reduction of extravagant buying that, because of the decreased consumption, production may catch up with the world demand for all lines of clothing, and for other necessaries as well, then the movement will not have been in vain because we will go back to conditions that are more normal, and in which merchandising is made easier. Merchandising under present conditions has not been, as merchants well know, an easy science. It has been extremely difficult. Clothing men quite fully realize that the turn in the road is coming and that when it does, they stand to lose a good deal by it. When that time comes the public, of course, will forget all about them. Unlike some other industries we know of, industries that are basic, clothing, under adverse conditions, will not be taken under the wing of the Government and protected against a falling market price.

GLOVE AND MITT INDUSTRY 1918

The report of the Dominion Bureau of Statistics on the glove and mitt industry for the year 1918 shows that in the 36 establishments in Ontario, there was $2,586,240 invested; in the 18 in Quebec, $3,315,328, and in the 3 in British Columbia and Manitoba, $389,701. The cost value of the materials used at the works was $5,636,549; while their selling value at the mills was $11,078,-231.

Manufacturer Studies Fall, 1921, as Retailer Studies It for 1920

He is Wondering How Long Consumer Will Be Able to Pay Soaring Prices—Buying for Fall, 1921, Either Light or Stopped Altogether — Believes That Crest Not Yet Been Reached—Catching Up Because Consumption Decreasing.

MANUFACTURER and retailer alike are beginning to ask the question, "How long can the consumer pay?" For a full year ahead, both see not only present high prices, but higher prices still. Whether it be clothing or haberdashery, the same conditions obtain—the demand is still far in advance of the supply. Getting back to the simplest law of economics, until this condition is ameliorated, prices certainly cannot fall; and if the demands of labor keep on increasing as they have in all textile industries during the last two years, prices must continue on the upward tendency. Production has either got to increase—and there is little indication that this is the case—or consumption has got to decrease. The question that is uppermost in the minds of every retailer—and he will do wisely to study it carefully week by week—is, "Is consumption on the decrease?" "Is there, as yet, any indication that the time has come when the consumer cannot or will not pay present high prices or higher prices?"

What Are His Motives?

It is, perhaps, of passing interest to speculate on the motives of consumers if they reach this attitude of mind—and MEN'S WEAR REVIEW believes there are not wanting some indications that the consumer is beginning to give serious consideration to his ability to pay higher prices for clothing. Overall leagues and their kind may only be a ripple on the surface; but, perhaps, they may be the handwriting on the wall. We do not believe that the consumer is beginning to consider this question because he is imbued with a belief that the clothing man is a profiteer. Retailers in Toronto, where the order of the Board of Commerce is in effect, say that customers seldom, if ever, mention it; and there seems no disposition on the part of the consumer to take any refuge behind it. Neither is there much indication at present that retailers are having any difficulty in getting high prices. But the great middle classes—the workers by brain, as they are called—the men on salaries, have not had their wages increased in proportion as the laboring man has. And higher still than these are the men who can easily afford new clothes if they want them but who realize that present levels cannot be maintained indefinitely and that only decreased consumption will reduce the inflated money circulation and thereby bring back the world's gold reserve to something like normality. There are, perhaps, some indications that among these classes more conservative buying is beginning to assert itself.

Looking to Fall 1921

After discussing this question with several manufacturers, MEN'S WEAR REVIEW got the impression that they were looking at Fall 1921 as the retailer is looking at Fall 1920. He is a year ahead of the retailer. He knows that prices of all materials which will be used by him for Fall of 1920 and Spring and Summer of 1921 are such that there cannot possibly be any reduction in prices. He has either stocked his warehouses with sufficient cloths for the next full season or he knows what prices are going to be. He knows that all British mills are filled up with orders for this year and half of the next—some of them have run on to the end of 1921. But beyond that—what? He, too, is asking himself the question, "How long can the consumer pay?" There are differing opinions, however, as to what is going to happen; some believe that a drop in prices will come; others that they will mount still higher.

A Hard Situation

"It is one of the hardest situations we have run into," said one manufacturer, in discussing the question with MEN'S WEAR REVIEW. "As I see it, and taking into consideration the position we are in at the present time we have simply quit buying. We are in a position to stop buying, perhaps, better than others are because we have enough goods coming in or in stock to take care of all next Fall and the following Spring's business, that is, we have enough goods for all of next season's trade. Prices on these cloths have advanced since we placed the orders from six to twelve shillings per yard. When we buy goods that the retailer must sell at $125 a suit, I have a feeling that the time is coming when the people who buy those suits will back up. If a man finds that to replace the suit he is wearing he has to pay $125 when it formerly cost him $100, I believe he will wear it a little longer, even if it is a little shiny.

Getting a Little Nervous

"It is a hard situation to size up," continued this manufacturer. "I am beginning to get a little nervous about the prices. If we reduce the consumption per capita the production will catch up with the demand. I think that is what is beginning to happen now—production is beginning to catch up with the demand, not so much because of increased production but because of decreased consumption. And when production catches up with consumption, prices will begin to come down. I feel that by the end of this year, prices will begin to get normal."

What a Retailer Said

MEN'S WEAR REVIEW has discussed this question with many retailers and while they practically all say that prices are very easy to get yet, they are speculating as to the coming Fall when the prices of clothing will be from 25 to 50 per cent. higher than last Fall. The remark of one retailer was significant. "I find no difficulty in getting high prices from the laboring men," he said. "The men who are beginning to hold back are the men who can readily afford new clothes if they want them; but, looking at the whole financial situation and the rapidly rising prices, they feel that a halt must be called somewhere for national reasons and they are making their old suit last a few months longer." He supplemented the opinion by telling of two men who had recently come into his store: One a workman to whom he had sold a $50 overcoat within a few minutes, and the other a wealthy man who had said, on being told the price of his usual suit, that he would make the old one do a little while longer.

Crest Not Yet Reached

But another manufacturer had still another view of the situation. "As far as we can see," he declared, "we have not nearly reached the crest yet. I would not be surprised to see overcoats a year from next November at $150 and suits of clothes the same price. Clothing will be 20 per cent. higher in Spring of 1921 than it will be this next Fall. There is only one thing that will bring down prices and that is over-production." This manufacturer did not see over-production in sight yet. Labor, he said, would never go back to where it was prior to the war when sweat-shop conditions were so prevalent. Nor did the manufacturer want conditions to revert to those days. For this reason, clothing would never again be cheap as it was before the war, and he doubted if it would go down in price for many years. He did not greatly believe in the view that production would catch up with the demand because consumption would

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Art Percy, of Brantford, a picture of whose window appears above, makes a specialty of hats. Knox, Stetsons, Borsalino, and other first-class makes are carried in his stock, which is said to be one of the largest in Western Ontario. How to sell those hats is, of course, his problem. He relies very strongly on window dressing, and during the Easter season, when the young men of Brantford are out after their Spring bonnet, he makes every possible use of this window. For three weeks or so this window has nothing in it but hats, and the attractive way in which they are displayed is shown in the above picture. But his window is merely the stepping stone to the inside of the store, where he carries 700 or 800 more, neatly and conveniently arranged in racks, and where the price of those in the window is told. He believes that with prices as they are at present it is unwise to place price cards in the windows; they merely scare the prospective purchaser, so he waits till he gets on the inside to break the news to him.

Mr. Percy does a liberal amount of newspaper advertising, but a novel plan, which he has found to bring results, is to supply the local theatres with envelopes in which they can place the tickets for their shows that have been bought. As most people in Brantford, as well as elsewhere, attend the theatre, Mr. Percy finds that scheme a most effective one.

Other than hats, Mr. Percy carries a good line of clothing and haberdashery.

Special attention should be directed to the background in this window, which is a simple, but very striking, one. It has a good deal of "pep" in it and readily catches the eye of the passer-by.

Firm's Name Now Kay-Cornforth Co.

Silent Partner's Name Now Added

The Kay Cutting Co., manufacturers of narrow fabrics, bindings, canvases, skirt beltings, etc., have made a change in their name. Mr. Cornforth, former silent partner, having his name added, the firm will now be known as the Kay-Cornforth Co. They have also moved to new and much larger premises at 373 Aqueduct Street, where they will have double the capacity. A quantity of new machinery is being added and new lines will be manufactured, amongst them imitation leather gimp for automobile manufacturers.

BIG SALE OF KHAKI CLOTH

Clothing manufacturers of Britain have purchased from that Government their remaining stock of civilian clothing intended to be supplied to demobilized soldiers. There were approximately 580,000 suits and the amount paid to the Government Disposal Board was £1,750,000. In the terms of the sale it was stipulated that the suits were to be retailed at £3, 3s. per suit, and the purchasers are also obliged not to export any of the suits within two months of the date of the contract. It is expected that these suits of clothes will be distributed amongst about 11,000 retailers who buy at a fixed price whatever the quantity ordered. There are about thirty-five different patterns of cloth.

MANAGING-DIRECTOR VYKING CO. IN CANADA.

A. B. Hargraves, managing-director of the Vyking Mfg. Co., Ltd., Chorley, Lancashire, is expected to arrive in Toronto shortly in connection with business interests associated with his own firm which manufacture raincoats and waterproofs. Mr. Hargraves, during his stay in Toronto, will stay at the King Edward, and all business communications should be forwarded to that address. Mrs. Hargraves is accompanying Mr. Hargraves, and the trip throughout Canada is one with which business is to some extent combined with pleasure.

Textile Industries Good Year; Profits Range from 18% to 25%

Woollen, Cotton and Hosiery and Knit Goods Industries Prosper in 1918—Profits are 18.41%, 24.7% and 25.8% Respectively —Good Export Trade Being Built in Woollens —Detailed Figures.

STATISTICS published recently by the Dominion Bureau of Statistics at Ottawa show that the profits in the woolen, hosiery and knit goods, cotton textile industries of Canada during the year 1918 were 18.41 per cent., 24.7 per cent. and 25.8 per cent. respectively. That the woolen industry requires the most skilled hand of the three principal industries is shown by the average wage, both male and female, paid to the workers in these respective industries. In the woolen textile industry, the average wage paid during that year was $624.04; in the cotton industry, $528.23, and in the hosiery and knit goods mills, $516.32. Since that time, two years ago, it is pretty safe to assume that wages have increased on an average of 75 per cent.

Production of Woolen Industry

These statistics show that during the year 1918 the total value of the woolen products at the works was $25,063,515; while the total expenses were $21,485,-197, leaving a net profit of $3,578,318 or 18.41 per cent. on the invested capital. In this year all branches of the textile industry in Canada experienced prosperous times. There was an insistent demand for textiles of all descriptions, and although the demand fell off in certain lines immediately after the end of the war in war zones themselves, there was a decided improvement in the early half of 1919. Export business secured by the provision of Government credits was of material assistance to the manufacturers of cottons, woolens and knit goods as well as to the garment manufacturers. This was due to the fact that clothing was most urgently needed, next to foodstuffs, in the countries that took advantage of the Government's offer to provide the necessary credits. Steps were taken by the woolen textile trade to secure export trade of a permanent character, as distinguished from the temporary needs of the afflicted countries of Europe overridden by the German invaders. A fair measure of success has been attained up to date, and Canadian goods are being sent in fair quantities to countries that were hitherto unacquainted with textiles from this country.

Cotton Industry Production

The report of the cotton industry covers some 26 plants, of which there are 12 in Quebec, 10 in Ontario and 4 in the Maritime Provinces. The invested capital amounts to $53,796,394, there being $36,467,625 invested in Quebec; $10,-747,059 in Ontario, and $6,581,710 in the Maritime Provinces. The average profit in the cotton goods production, according to the Bureau statement, was 25.8 per cent.

In the Bureau's report on knit goods and hosiery there are 108 plants taken into consideration, of which 80 are located in Ontario, 17 in Quebec and 3 in British Columbia, 5 in the Prairie Provinces and 3 in the Maritime Provinces. The capital invested was $31,092,866, and the average profit was 24.7 per cent.

SCHEME FOR STANDARDIZING CLOTHING

A British member of Parliament, Sir Charles Sykes, has taken the lead in prompting a voluntary standard clothing scheme. The idea is that woollen manufacturers shall set aside a proportion of their output and that the cloth shall be worked up on a conversion cost basis by the clothing manufacturers and sold at a fixed cost to the public. A number of woollen manufacturers have intimated their willingness to take part, providing that the worsted manufacturers and Scottish firms agree to make a similar contribution of output. If the scheme is brought to fruition it will mean a further reduction in the export of woollens. Already the production of the mills is fully pledged, either for home or export trade for months ahead; and if the standard clothing scheme is adopted, it will involve further delays in shipments on current contracts.

Labor's View of Overall Movement

J. T. Foster, President Trades and Labor Council, Montreal—"If business men take to wearing overalls the cost will inevitably go up. That means that the workers, who are the only ones who really need overalls, will have to pay perhaps double, perhaps treble, for the denim that they are paying now. There is only one remedy for that and that would be for the workers to demand higher wages to meet the increased cost of their overalls, which last only a few weeks under hard wear. This, in turn, would mean that the general cost of living would go up another notch, leaving conditions in the end worse than they are now."

A despatch from New York says that the new fad of "Overall Clubs," which became popular as a means of killing the high cost of clothing in a number of American cities, is already crumbling. Due to the increased demand for ducks and denims and other brands of overalls and jumpers, manufacturers jumped the prices until the average overall has gone from $2.50 as high as $6.00 a pair. This is where the innovation hits the real workingman, the man who is obliged to wear overalls all the year round. As a result there are loud protests from the toilers against this unnecessary boost in prices and the U.S. Government is being appealed to for protection. A number of the overall clubs that started out with such commendable ambitions are already disbanding as a result.

Tom Moore, President of the Dominion Trades and Labor Congress—"It might have been more popular if I had come to this meeting in overalls, but I think, in connection with this movement, that if those wearing them now had given more consideration to those forced to wear them, there might not be so much industrial unrest in this country."

The Trades and Labor Council of Brockville has gone on record in decided opposition to the overall fad in its effect of increasing the cost of this class of wearing apparel.

Mr. Brown, a Labor leader of Toronto, said: "There is a far more important side to this question and that is the tendency of such new ideas to lower the general standard of labor and industry. It is patent to me that if the majority of business men and others buy jeans and overalls and shoddy shoes, the tailor will go out of business, the shoemaker will become an effete manufacturer and, in a general way, industry will deteriorate."

Karl Homuth, Labor member for South Waterloo in the Legislature, asked the members of the House one afternoon if they knew what it would mean if they encouraged the overall movement by joining it and appearing in the House clad in overalls? He pointed out that the result of the movement already was to jump the price of overalls, which were a necessity to the workingman, from $2.00 to $4.00, $6.00 and even $10.00.

The Brantford Trade and Labor Council went on record as opposed to the overall movement, believing it would have an injurious effect upon the workers in the affiliated trades of garment workers and tailors.

Cotton Threatened by Boll Worm; Non-Planting Cotton Zones Needed

New Blight Has Made Great Ravages in Texas and Louisiana—Results in Further Advance in Prices—Rigorous Steps to be Taken to Stamp Out Infection.

A SCOURGE of unusually harmful proportions has developed within the last two years in the cotton fields of Texas and Louisiana, a scourge known as the pink boll worm. While the supremacy of the cotton growing industry of the South has, within recent years, been challenged by the State of California, the world's supply of raw cotton will be, in a somewhat serious measure, curtailed by this blight, which threatens to deprive the markets of 1920 supply from these two sources. This blight made its appearance in these two states two years ago. Immediately, planting in such sections as were invaded by the boll worm was discontinued and the beneficial results were seen. But planters became so sanguine of these results last year that they began planting again before the boll worm had been entirely driven back, with the result that the blight is more apparent than ever this year. By so doing, they have defeated what good was done in the first place by restricting as much as possible the affected area.

Conference Held on Subject

A conference, in which every cotton-growing state of the Union was represented, was recently held in Washington, and it was pointed out by Government authorities of the Agriculture Department that only the most drastic steps would prevent a serious injury to the whole cotton area of the south. It is believed that, should the States of Texas and Louisiana refuse to take action in the matter to discontinue cotton growing for a number of years, action would be taken by the Federal Government to restrict the movement of cotton and cotton-seed from such states. It is unlikely, however, that such drastic measures will have to be taken by the central authorities as the representatives from the affected states have signified their intention of working with the Agriculture Department in every possible way to eradicate the evil. Louisiana has already taken the necessary action; it only remains for Texas to fall in line.

Prohibition of Growth Only Cure

It is recognized that the extermination of this insect in Texas and Louisiana is absolutely contingent upon the prohibition of the growth of cotton in infested areas. The growth of cotton under restriction or other methods of control simply means, perhaps, the slower but no less certain ultimate spread of this insect. Extermination is possible only when the infestation is just beginning, and when the insect is scanty in numbers and limited in distribution. Any posponement or limitations, therefore, at this time mean practically the loss of this opportunity of extermination, and an acceptance of the ultimate spread of this pest throughout the whole of the South.

Prices Advance With the News

With the news that this pest had spread to a considerable extent in these two cotton states and that the whole of the South was threatened unless immediate drastic efforts were made to stop it prices of raw cotton advanced from 70 to 85 points in one day on covering. With cotton goods already nearly out of sight so far as prices are concerned, retailers will view with alarm any further causes which may have the tendency to still higher boost present peak prices.

AN ARTISTIC ACHIEVEMENT

Not very long ago an artist, while experimenting with tissue paper on glass, accidently discovered a new means of artistic interior lighting. By this new process an artistic picture, a group of human figures, or anything which the artist may conceive, is produced by placing pieces of tissue paper on glass in such a way that the picture will be brought out by a light from behind. The light is so arranged that it is diffused back of the picture and remarkably artistic effects are produced

By means of this form of lighting, the chandelier with its bunched lights would be done away with. The lighting of a store department could come from behind the walls or from behind the flat surface of a picture, at once beautiful and in keeping with the contents of the room.

Darling in N.Y. "Tribune."

HUNTING THE PROFITEER

Some of the "Live Wires" in Business Now Have Their Own "Clipping Bureau;" Articles Are Filed Away for Future Use

The Real Busy Man Who Is Always On the Look-out For Anything That Will Help Him In His Business Has Overcome the "Has-no-time-to-read Obstacle" By Filing Away Articles From Trade Journals That Catch His Eye.

"BUT I don't get time to read" is an excuse that is sometimes heard for not using trade newspapers.

There never was a time when there was so much business information published, and it is to the credit of business papers there never was a time when so much of it was read, thoroughly digested, and used by those who are most progressive.

And it is a peculiar thing that this plea is never heard from the really successful business men. The more busy some men are the more attention they seem to give to new articles in trade papers and new ideas. Now here's a secret—

A great many business men do not read at all. They skim over a publication, mark what they want, and have someone file it away. This seems to be a very wise course, for seldom does a problem confront a merchant just at the time an article appears in his trade paper. But if he has the article on hand where he can get it, sooner or later a problem will come up that will be handled by just that very article. Every one realizes that a good trade newspaper contains much valuable information every week. Ideas should be available every month in the year.

How They Do It

Every merchant does not have problems confront him at the same time a trade journal presents the solution of those problems in a timely article. If trade journals could work out a plan whereby they knew just when every merchant was going to have certain difficulties and then publish aids or suggestions on those problems at that time, everything would be lovely.

But merchants can, and do, avail themselves of the information that is presented month by month, and week by week, in the various publications devoted to the problems of merchants and merchandising. One of our customers who has had much experience in writing and handling advertising campaigns, also planning store openings, has evolved a plan which he has been using for some years, and which has proven invaluable to him.

Briefly stated, he has been keeping for a number of years a complete file of all clippings from all trade periodicals which have dealt with any or all subjects in which he thought he, as a retail merchant, might at some time in the future be at all interested. He realized that if he simply read the trade papers from month to month he would be accumulating a mass of valuable information no doubt, but information that would do him no particular good at that time unless it happened that some particular information that was imparted in the columns of a trade magazine would connect up with something that he was needing in his business just then. But, on the whole, this merchant knew that he could not count on having this happen, so he began a filing system and a sort of private "clipping bureau" of his own, which has now grown to enormous proportions, but which, during its growth, has more than proved its worth many times during the years that it has become established.

Every month, instead of trying to read all the trade periodicals, he skims over them and culls from their contents articles which he thinks might interest him.

"Merchants will be surprised," he declares, "to find how many things in most trade papers will really apply to almost any merchant indirectly, if he but stops to consider. And every time I see anything that applies to my business or my business ideas for the future, even in a remote manner, I cut it out and file it in my loose leaf files at my desk under one of seven headings."

These seven general headings have been subdivided again and again, but he is working out this system. He now has several hundred items on every conceivable business idea under the sun, and these items are constantly proving their inestimable value to him. There is never a problem comes up in the store or in the business but what he can secure help and advice by consulting his files.

Instead of saying to himself: "Now I remember an article about this very thing in a trade paper some time ago, but I can't for the life of me remember just where it was," he merely goes to his files and picks out that article. It may have made only a fleeting impression on him at the time it appeared, but it has a full and vital significance. It

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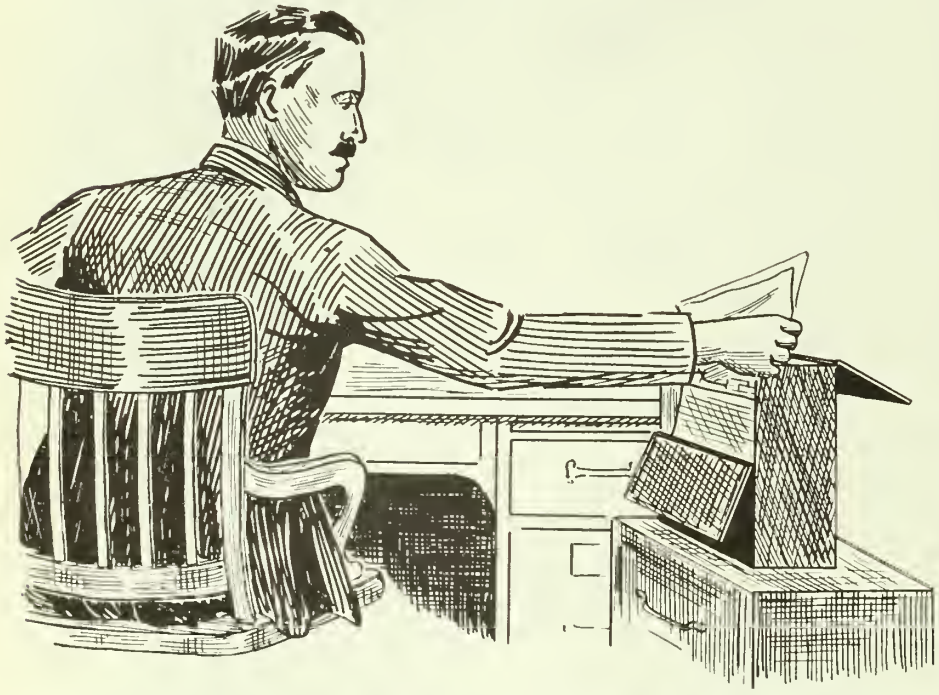
The "Live Wire" Who "Has No Time to Read"



The day of the man who is anxious to make his business "go" with a vim yet who passes up all kinds of good ideas because he has no time to read his trade publications has gone forever. Nowadays the livest man in business circles gets over this handicap by filing away articles which they think might be of use to them later on. In other words, they establish "private clipping bureaux," which in course of time become as essential an adjunct to their business as any other other department.

News of the Clothing Trade

Robinson Clothes Shop, Ltd., have opened a new store at Moose Jaw.

Kinton & McLean, men's furnishers, of Toronto, have disposed of their business to J. M. Lockhart.

James Rogers, clothing merchant of Listowel, was robbed of $2,000 worth of clothing on April 14.

Crawford & Walsh, tailors, of Kingston, have moved into new quarters at 233 Princess Street.

The "Ole Clo'es and Overall Economy League" has been formed in Ottawa. Their first parade was held on May 1.

A **"Celluloid Collar Club"** and a **"Cotton Stocking Club"** have been formed in St. Louis.

Abraham Gross, of York Street, Toronto, was arrested for attempting to steal nine pair of silk socks from John Brass, 116 Yonge Street.

Jas. G. McLean, of Lanark, has moved into new and larger quarters with his tailoring establishment in the Costello Block.

James J. Daniels, of Bruno, Sask., has purchased the business of William Weir, of Humboldt, known as the Humboldt Tailoring Co.

Newton & Freele Clothing Store of Strathroy was entered on the night of April 12th and $100 worth of clothing stolen.

Argue Bros. and the Famous Upstairs Clothes Shop, of Winnipeg, were entered by robbers and a quantity of clothing taken from each.

K. Montgomery, of Southampton, has gone into a fine new store next door to the Post Office. It is called The House of Quality.

The B. C. Tailoring Co., of Vancouver, sustained a $20,000 loss in a recent fire which gutted a large part of the building in which they were housed.

A collar and shirt strike is to commence in Chicago on May 5 as a protest against alleged profiteering in haberdashery and laundrying.

Kingston vocational students' council have pledged themselves not to purchase any new clothing until the price has been lowered.

An unsuccessful attempt at burglary was made on the store of the Canadian Clothing Co. of Smith's Falls on April 12.

Charles Shane of the Style Clothes, Ltd., has returned from England and the continent where he was on an extended buying tour.

Firth Bros., of Hamilton, have secured the contract of supplying Chatham policemen with summer trousers and tunics at $53 per man.

McKerracher and Wanless, of Ottawa, have purchased the entire stock of the Lion Clothing Co., of Kingston. The stock amounted to about $4,000.

R. A. Buckderker, of Huget & Buckderker, Morden, Manitoba, men's furnisher, has sold his interest to P. A. Kennedy. The new firm will operate under the name of Huget & Kennedy.

Oak Hall have purchased from R. J. Sibbery, Danforth Ave., his fine store and will henceforth run it as one of the Oak Hall stores. Mr. Sibbery is on a trip to Ireland.

Sidney J. Clayton, Canadian representative of Gerrish, Ames & Simpkins, has moved his offices to 28 Wellington Street, west, Toronto. He is now in the same office with Marshall & Harding.

The Officer commanding the military district of Winnipeg has ordered all returned men who were wearing their uniforms after discharge to beat the high cost of clothing to remove them.

White and Manahan, clothiers of Main Street, Winnipeg, suffered $1,000 loss by burglary recently. Ten suits of clothing, many ties and hats and silk shirts were stolen.

R. H. and J. Dowler sustained considerable loss in Windsor by a fire which gutted the building owned jointly by that firm and the Dominion Bank. The damage to the building was about $30,000.

Semi-Ready, Ltd., of Montreal, have purchased the shop and building at the corner of St. Catherine and Peel Streets, Montreal, occupied by R. J. Tooke Co. The price paid was about $500,000. R. J. Tooke & Co. will continue, however, to occupy the building as at present; while Semi-Ready will occupy the balance of the building as a salesroom for their retail clothing.

The English & Scotch Woollen Co. have opened a new store at 288 Portage Ave., Winnipeg, with L. A. Gareau as local manager. This is the first store that this company has opened in the West and is the twenty-fifth opened in the Dominion.

J. J. Meyerson, manager of the Belt Department of the Marathon Tire & Rubber Co., of Cuyahoga Falls, Ohio, is on a business trip which covers the entire Western coast of the United States. He is appointing several new distributors of the Marathon line while on this trip.

MacDonald & Co., men's outfitters, Bank and Queen streets, Ottawa, have announced that, owing to greatly increased averhead expenses they will go out of business. Starting on May 3rd, they gave reductions on all lines, the first day's offering's being at half price.

$300,000,000 Profit For British Government

Reasons Why Clothing is Such a High Price

Reasons continually multiply in justification of the claim that retailers and manufacturers of clothing are not responsible for the high cost of clothing. It is evident more and more that an investigation into costs from the wool on the sheep's back to the suit of clothes on the man's back would show that the "hump" was nearer the sheep than the man's back. The biggest dealer in wool in the world to-day is the British Government; and by reason of the fact that it has controlled about one-quarter of the world's best annual clip, prices have been fixed at high limits the world over, and cloths coming to this country have increased in value four times over since 1914. The British Government will absolutely control the world's best wool until June 30th. of this year, and by the end of the year, it will have about 530,000 bales of wool on hand.

It has been estimated that owing to its buying wool at controlled prices and selling for civilian purposes at market prices or something near it, the British Government has made a profit of nearly $300,000,000. The next step is in the sale by the middleman of the merino tops, or prepared and cleaned wool. The pre-war profit used to be about one cent a pound; now it is claimed it is as much as fifty cents in some cases. The spinner's profit on worsted yarn jumped from 2 to 6 cents a pound to 26 to 86 cents.

Why Does Business Go Out of Town? Have You Analyzed the Reasons?

It May Be Due to Your Faulty Methods of Merchandising, Making it Impossible For You to Give Best Values—It May Be Due to Lack of Advertising—What the Retail Clothiers of the U.S. Are Doing—The Solution of the Difficulty.

HAVE you ever frankly analyzed the conditions which result in a certain or a large amount of trade going out of your town and away from your own store which you think should stay in town? There may be many conditions contributing to this result, conditions which do not throw the entire blame on the customer. Doubtless, you have the feeling that citizens are not loyal to their own hometown—and there may be some truth in that—and you feel very much aggrieved that the mail-order business is on the increase to your hurt, that the chain store is eating into your profits to a considerable extent and that the co-operative store is making inroads into your yearly turnover. We are living in a day when labor organizations are banding together for the production of their own necessities, among which clothing and haberdashery are the chief, in the expectation that they can get them at a little above cost. In the agricultural sections of this country farmers' co-operative associations are being formed, and though their chief business at present is more in the eatable lines, they will, undoubtedly, branch out before long into clothing lines. At the same time, the rural mail service is so efficient that mail ordering has become a boon to many of the larger stores in the larger centres of the Dominion. Independent retail clothiers cannot help but view these movements as aimed at their elimination, and the time seems ripe when clothiers and haberdashers should, through the efficiency of organization, which gives strength to the individual, take steps to offset the disastrous results of such movements.

Should Exchange Ideas

MEN'S WEAR REVIEW has frequently urged the necessity of better organization amongst the clothing men of this country. One of the beneficial results of such organization is the exchanging of ideas amongst the members of the trade. "If you have an idea and I have an idea, and we exchange ideas, each of us has two ideas," said a delegate at the recent convention. Perhaps clothing men are too fearful of exchanging ideas. But effective organization amongst the clothing men would have other results than Provincial or Dominion. The clothing men of each town and city should organize in such a way that they might take united action against any local development of business that is harmful to their interests. The business that is going out of town may be as much your fault as the customers' if you analyze conditions frankly and confess to yourself that you are not making every possible effort to so conduct your business that attractions for out-of-town buying are materially reduced.

Fred P. Mann conducts a vigorous and growing retail business in Devil's Lake, N.D., doing, in 1919, $600,000 worth of business in a town of 6,000 inhabitants.

In addition to regular advertising in the newspapers, he makes a general use of circularizing through a classified address list; he uses live models in presenting a new season's styles; he gives a free service of coffee and wafers to the store's customers on Saturday afternoons in cold weather; and adheres closely to the policy of rendering personal service to his customers. The store distributes style books, with colored illustrations, which will hold their own beside a mail order concern's catalogue, and in this way keeps in close touch with the farmer trade, which might go elsewhere unless shown that something of real value awaited them in Devil's Lake.

Few Stores Properly Kept

The Minnesota Retail Clothiers' Association have gone into this matter very fully, thoroughly realizing the dangers that beset them on every hand from co-operative societies and labor organizations undertaking the manufacture of their own necessities. Fred P. Mann, their president, is conducting a campaign of education among the clothing men in modern merchandising and he believes that the time is ripe for retailers to get together and manufacture and job their own wares unless they get prompt co-operation from existing wholesalers. Here, again, the value of organization suggests itself, for without proper organization there cannot be the best possible co-operation between the retailer, and the manufacturer and the wholesaler. MEN'S WEAR REVIEW has felt, during the last six or eight months that if the Board of Commerce had called in representative retailers, wholesalers and manufacturers and said to them in effect: "There is a broadcast feeling that steps should be taken to reduce the high cost of living. Let us put our heads together, examine carefully our methods and costs of doing business and see if we cannot discover some leakages that can be plugged up for the benefit of the consumer"—we say, if the Board had done this, we firmly believe that something of real benefit to the consumer might have been accomplished. And, indeed, if the investigation carried on by the Minnesota Association is any criterion of general conditions—and it is an old adage that human nature is the same the world over—then there is good ground for supposing that such co-operation between retailer, manufacturer and wholesaler would not only have resulted in cheaper production and cheaper clothing but would have so improved methods in the smaller businesses that the danger of elimination to smaller men through co-operative societies and out-of-town buying would have been greatly reduced.

75 Per Cent. Do Not Advertise

Mr. Mann, in addressing the Minnesota convention, referred to the investigation that had gone on in 700 or 800 stores, "Only a small number," he said, "showed that they were properly kept, 75 per cent. believed that it did not pay to advertise, and only 10 per cent. had done any real constructive work along this line. Local merchants were failing to go after business with modern methods.

"I have found that many of these smaller retailers were satisfied that they could not compete with the mail order houses which were distributing handsomely prepared catalogues in their territory by the carload. They will be even less effective in meeting the growing chain store competition. I have put it up to jobbers and manufacturers that these small retailers were really their agents in reaching the consumer and that unless they offered co-operation they would lose many of their agents. Few wholesalers were willing to do anything because they have found it possible lately to sell anything they have without effort. The members of my association demand something tangible. The belief is growing among them that retailers must get together to manufacture and job their own wares or else give way to the mail order house or chain store."

The Solution of the Difficulty

"My solution, for the present," said Mr. Mann, "is development of more skilful merchandising among local retailers, and particularly more and better advertising." The National Retail Clothiers'

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Hosiery Production Increasing; Cap Demand on the Up-Grade

Better Results Being Obtained by Co-operation Between Workers and Manufacturers in Hosiery Trade—Felt and Velours Hats in Demand by Canadian Buyers—Silk Hats Going Up in Price.

FRED W. FIELD, British Trade Commissioner stationed at Toronto, has forwarded the following information just to hand with regard to men's wear lines that will be of interest to the trade:

Hosiery, Etc.

The advance in price of yarn and cost of labor continues. Fortunately, makers have lately received better supplies of yarn, and more looms have been put into motion. The call for better-class articles was never greater than at present, but these cannot be produced with the same facility as were the cheaper grades which were favored in former times. Exports have steadily moved onwards both in regard to value and quantity. Speaking generally the hosiery trade as a whole has levelled up, workers and manufacturers are obtaining better results, and if yarns are forthcoming in greater bulk a greatly increased production would be assured.

R. Walker & Sons, Ltd., Leicester, manufacturers of "Jason" and "Wolsey" underwear, have recently acquired Springfield Mills, Keighley, and Botany Mills, Bradford, thus becoming both spinners of worsted yarns and hosiery manufacturers.

An important amalgamation recently announced is that of Burberrys, Ltd., with S. & J. Prestwich & Co., Manchester. Mr. R. H. Prestwich will be chairman of the company, which is to have a capital of £2,000,000.

Gloves.—United Kingdom manufacturers continue to hold their own with foreign competitors in the manufacture of suede fabrics, and some of the suede finished gloves on the market this year are greatly superior to anything Germany has ever produced. As the price of cotton continues to rise, the outlook for the coming Autumn and Spring season of 1921 is, however, not of the brightest. An increase in the price of fabric gloves is anticipated at an early date. The best grades will probably advance by from 4 shillings to 7 shillings per dozen.

Hats.—The demand for felt and velour hats, both for home and overseas trade, is steadily on the increase, and shows no sign of declining in the near future. Prices continue to soar and the day is not yet in sight when a reduction may be expected.

Strenuous efforts are being made to cope with the serious situation in the trade resulting from the large increase in price of fur. At a recent sale the price per pound ranged from 35 shillings to 40 shillings. A proposal has been made to adapt a cotton material as a substitute for fur, and should this substitute prove successful, even if it lacks the durability of the genuine article, it will be readily taken up. It is possible for a hat made from this substitute to be marketed at a quarter of the price of the genuine article.

The fact that felt and velours are realizing such inflated prices has greatly stimulated the demand for well-made stitched tweed hats, which are daily gaining in popularity.

A big rise is shortly expected in the price of silk hats, and it is anticipated that an increase of from 20 per cent. to 30 per cent. will be made on current prices.

Stocks of straws, both in the factories and warehouses, have been bespoken for some time; prices will be very high owing to the small supply available this year.

Overall Movement in Canada

According to despatches appearing in the daily press—the Overall Movement has made very little headway in Canada. While it has made its appearance in a number of places, it does not appear that any considerable number of people have joined it. The general impression of the trade is that it will soon die out, or, at most, can only last a few months during the hot weather. So far as MEN'S WEAR REVIEW has been able to ascertain it has not affected business generally other than to promote, in certain centres where the population is largely made up of workingmen, the sale of overalls to these men who wisely seek to protect themselves against rising prices.

A number of the places in which the movement is reported to a more or less extent are, Toronto, Ottawa, Montreal, Brantford, London, St. Thomas, Hamilton, Guelph, Kitchener, Ingersoll, Windsor, Kingston, St. John, Halifax, Saskatoon, Calgary, Stratford and Newmarket.

William Milne in New Building

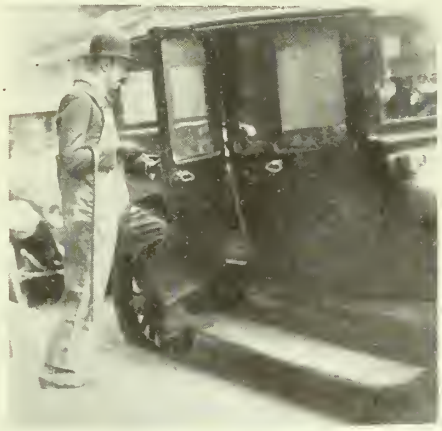
William Milne, tie manufacturer of Toronto, of 50 York Street, has moved into his new quarters in the Spadina Building, 129 Spadina Ave. The new building, according to Mr. Milne, is much more suitable for his work and will lend itself to greater production on account of the better facilities afforded. Among these is a fine lunch room for the use of the employees.

The conditions of labor or even a break in the market will, in the opinion of Mr. Milne, not affect the prices of neckwear for the present year. He states that silks are exceedingly hard to get either in the United States or Switzerland. As an instance of this Mr. Milne said that he had just received word from a large Swiss house with which he deals telling him that his allotment for the year was about 10 per cent. of what he normally bought from them. Usually he bought about 150,000 yards from this firm, but they had notified him that he could have 13,000. And a clause was added that it was optional with him whether he took them or not. Mr. Milne said that numbers of Swiss houses would not take any orders for 1921.

High Price Period May Last Longer

In a recent market letter, Hayden, Stone & Co., one of the most reputable financial houses of New York, said:

With the lowering of the rate for call money, the pace in the market has greatly accelerated. The impression given is that the public is an eager purchaser of stocks. Frankly, we see very little change in general conditions. There is, perhaps, a feeling that the period of high prices of inflation is to continue rather longer than at one time supposed. It is true that so far as the ultimate consumer is concerned, there has been but little change for the better—possibly some for the worse in the cost of articles entering into daily use. It must be remembered, however, that the ultimate consumer will be the last to feel the effect of any change in the trend of prices. The change will take place first at the source. There has been a remarkable recovery in English exchange, with some reaction in the last few days. This recovery has, naturally, a sentimental influence; its actual influence will be limited to the extent that England buys from us. While these purchases will be large in the aggregate, they will probably be much less than in the recent past.



The case of this man is well worth looking into. Ordinarily clothed in purple and fine linen and as one who fares sumptuously every day, he has taken a high resolve that he will try to beat the high cost of clothing by wearing overalls. We have not the slightest objection to his wearing overalls; but we should like to know how loyally he is devoting his energies to the cause of reducing the high cost of living in other respects, and we should like to examine his consistency to this cause in whose name he has sacrificed his dignity.

Obviously, he is the head of some institution, for he has been described as going to his office in this uniform. Were he any other than the head of a member of the Board of Directors, he would never go in a limousine. In the first place, then, if he and his fellows—fellows who are perfectly able to wear good clothes—are to wear overalls, they will force the men who work under them to pay more for theirs—and they are much less able to do so. We should like to know, therefore, in the first place, while if he is paying for his overalls with the one hand, with the other he is so increasing the wages of his men that they may meet the additional cost of living forced upon them by himself and his fellows? If he is doing that, something is to be said in his favor.

But then, there is that handsome limousine. In that limousine, there is a large quantity of cotton used. There is a rumor that automobile manufacturers in the United States have bought up a number of the cotton mills in the South because they are unable in the regular way to get all they want. This means that many spinners who are engaged in the work of spinning cotton for what may be called all household articles are taken off the market where they are urgently needed to help catch up with the world-wide demand for all cotton materials. If this overalled millionaire really wanted to help materially with the campaign to reduce the cost of living, he might, with his felows, store his limousine for a time, because the cotton he is using in his car makes the cotton which his poorest employee uses in his house just that much dearer when, dear knows, cottons are almost prohibitive now. He could, with little less trouble, use the street cars; and, who knows, but that the increased revenue that would come because he and his fellows used street cars might result in cheaper fares for the men and women who work for him during the day?

And then, there is the case of this limousine driver. His is a life of comparative ease; the best that could be said of it is that it is not one of production. During the war, many men owning cars were loyal enough to the great cause to lay up their cars so that their drivers might go to the front. Is the present cause any less urgent? This driver could be much better employed in some factory where he could, with eight hours of honest toil every day, help to produce at feverish rate so that the world's goods might be plentiful enough to meet the world's demands and so reduce the cost of living all round.

There are ways, perhaps, in which this man could help along the cause to which he, martyr-like, is devoting himself as effectively as by wearing overalls. Let him wear them, by all means; but let him be loyal and consistent to the cause in other respects. The cause is worth it.

LATE J. W. HARRIS

Widely Known Business Man of Burks Falls

The death occurred on April 9th of J. W. Harris, merchant tailor of Burks Falls, Ont., following an illness of nine weeks due to the "flu." The late Mr. Harris had been in business in Burks Falls for over eighteen years and prior to that was at Inglewood, Peel County. After suffering considerable loss by fire some twelve years ago, he built up an entire block in Burks Falls, which was known as the Harris Block. Mr. Harris was a member of several fraternal organizations.

A country coat, called the "Race," is shown in an Irish homespun, known in England as Kanmare. This coal has set-in sleeves. Its two side pockets have buttoned flaps and it also has an outside change pocket with buttoned flap. It is gray, with a slight sprinkling of color and is quarter lined with satin.

An extreme coat is seen in the model which is called the "Exmoor." This is practically a big cape with raglan sleeves. The fabric is Irish fleece and is shown in somewhat dazzling black and white checks. It has two very large pockets with buttoned flaps.

Woollen Mfrs. Have Roumanian Order

Have Secured Large Order for Hosiery and Underwear

The Canadian Association of Woollen Manufacturers has secured another large order from Roumania. It will be remembered that they secured, some months ago, a $25,000,000 order from that country which consisted largely of coarse-grained woollens, for which there was no demand in this country as only the finer grades were marketable here. The Association has been very active in promoting trade with the Southern countries of Europe and recently sent one of their officials to Roumania to see if contracts could not be closed for Canadian goods.

The result appears to have been most satisfactory. The official of the Assocation who visited Roumania had samples of hosiery and underwear and he closed a contract with the Roumanian State Railways for some $2,500,000 worth of Canadian woollens. The reputation of Canadian goods established by the shipment of a year ago stood the Association in good stead in securing this order, and the financial arrangements were concluded by the members of the Association themselves without Government assistance.

The consignment of goods to Roumania was clearly marked with distinctive Canadian labels printed in the Roumanian language and accompanied by the Maple Leaf. After securing the order, the Association emphasized to the manufacturers the necessity of making the goods at least up to sample and to even better them if possible. They seem to have acted on the suggestion of the Association, with the result that Canadian woollens seem to have established a reputation for themselves in the South European states, which, when the stress on the present Canadian mills is somewhat relieved, will undoubtedly result in further large orders from this source.

DEATH OF R. E. NELSON, OF GUELPH

The death ocourred on May 4 of Richard E. Nelson of Guelph, for thirty-five years a business man in that city. Just before retiring he was stricken with hemorrhage of the brain.

Mr. Nelson was born at Preston, Lancashire, England, sixty-two years ago. During his residence in Guelph he not only conducted a very successful business but was active in municipal affairs for a number of years. For two years he was mayor of the city and for ten years he was an alderman. In business circles he was president of the Retail Merchants' Association and was a member of the hospital board of directors. Mr. Nelson was also past president of the Horticultural Society. He was a Methodist, a member of the Masonic Order and the A. O. U. W. He is survived by a wife and two children.

Mr. Nelson was buried at Acton on Friday, May 6.

Weather Plays Havoc With Spring Business

From Manufacturer to Retailer, All Say Business is Dull — Warm Weather Will Help Considerably—Placing Orders For Fall in Overcoats Good, in Suits Rather Poor—Good Business in Overalls.

TORONTO—Business is dull. Weather conditions may truly be said to be largely responsible for a slackening in all lines of men's wear. Whether it be in sorting business, placing orders for Fall, or immediate sales over the counters of the retailers, April weather has struck a hard blow at the balance sheets for the month. Many sales have been conducted in this city during the month, some of them even of Spring top coats. Merchants feel that there will be but little Spring business at all now; the transition from cool to warm weather will largely eliminate the necessity for many Spring garments that ordinarily have a big run before this time. A week or two of good Spring weather would help considerably; but a good deal of business has been lost through the backward weather.

CLOTHING

Wholesale houses report that business is very quiet in men's wear lines. Booking orders for Fall clothing seems to have proceeded at an indifferent pace. Overcoats have sold well; merchants are evidently looking for a better season in 1920-21 than the one just past, due to the fact, no doubt, that the dyed greatcoat of the returned man has served its purpose and a new one will be required next Winter. On the other hand, the sale of suits is reported to be slow. Retailers are looking at Fall, 1920, as manufacturers and wholesalers are looking at Spring and Fall of the next year; that is, they wonder how high prices are going with the consumer following all the talk that has been about high costs of clothing. Therefore, they seem to be ordering sparingly, expecting to leave more to sorting during the height of the season than they have hitherto done. Manufacturers and wholesalers realize that such buying is precautionary rather than an expectation that there will be a fall in prices; the reverse will be the case unless things break up suddenly, of which there is not the slightest evidence.

SHIRTS

Shirts continue to be about the hardest thing in haberdashery to get; the manufacturers are unable to get materials with which to work, and the wholesalers complain that the mills are not making deliveries. Another thing that has held back the manufacturer has been the scarcity of dyes. A shipment of German dyes is expected very shortly—may already be in Canada by this time—and this will enable the mills to proceed with their work more easily. These dyes are a portion of the indemnity which Germany has been called upon to pay. Buyers returning from England state that they were unable to get anything worth while. Deliveries are not promised for inside of six months, most of them are nine and longer. Prices continue to advance on all lines.

HOSIERY

Deliveries of hosiery from England are slow and incomplete. There is very little of fancy lines reaching this country. Plain weaves in a variety of nice colors are coming; there seems little likelihood that real fancy hose will feature again for some time, because manufacturers are trying to keep up production with demand, taking little pains to turn out anything that requires extra work.

OVERALLS

The overall movement has increased the sales of overalls, so wholesale houses report. While this is the season for the heaviest sales, in any case, because farmers are getting on the land, yet there have been demands for heavier quantities than usual. Wholesalers are unable, of course, to tell whether these overalls are being used by devotees of the movement or not; the reports which MEN'S WEAR REVIEW has received indicate that the extra quantities are being bought by habitual wearers of the same who are protecting themselves against an increase in price.

UNDERWEAR

Manufacturers' agents are on their rounds with underwear for Spring, and wholesalers are rather at their wit's ends to know just what to do. As has been said before, they are looking at Spring, 1921, as the retailer is looking at the coming Fall, and they wonder what the retailer will say when he is confronted with increases of about 25 per cent. in most lines carried. MEN'S WEAR REVIEW has been informed that is about the increase that will be asked and, as one wholesale buyer said to MEN'S WEAR REVIEW in discussing what the retailer would do: "I am afraid he will not buy very heavily." With conditions as they are, however, there is no hope for a drop in prices.

HATS AND CAPS

The weather has materially affected the sale of Spring hats and caps and these lines have been very quiet during the month of April. The straw hat season is supposed to open about the 24th of May, but if May is as slow with May weather as April has been with April weather, there may yet be a good sale of Spring millinery.

Pure Fabrics Bill Likely to be a Failure; Would Not Help Consumer or Manufacturer

Would Increase the Price to the Consumer Without Giving Him a Much Better Suit of Clothes—Shoddy Not Necessarily Poor Quality of Wool — British Merchandise Marketing Act Suggested as Alternative.

A certain merchant in a Western Ontario city makes a practice of holding a sale only once a year, and at that sale he says he gives the values which he says he shows in his windows. This sale he conducted in January of this year and he told MEN'S WEAR REVIEW that it was the best one he had ever held. While his sale was in full swing the advertising manager of one of the local papers came to him and said that other merchants were complaining that their sale was "falling down" in spite of the elaborate advertising they had done. This merchant whose sale was successful simply made a brief announcement of his sale and did no further advertising.

"The reason is simple," said this merchant. "For years they have been training the people so that they will not now believe what they read in their advertising."

THERE has been a good deal of discussion amongst Canadian retail clothiers and manufacturers, and there have been a number of suggestions made resulting therefrom that a measure should be passed in the Canadian Parliament whereby manufacturers of all garments containing all or a portion of wool would be compelled to label such garments in a manner that the consumer would know whether he was purchasing an all-wool garment, or how much shoddy or cotton it contained. Whether or not such a bill would materially benefit the great majority of consumers is very problematical, indeed, it is extremely doubtful. We venture to say that ninety per cent. of garments bought, garments that are all wool or part wool, are bought according to price rather than texture, or to style. But if the ninety per cent. really bought according to the amount of wool contained in the garment, it is equally doubtful if they would know whether or not it was all wool, or, if not, what proportion of wool it did contain, what of cotton, or what of shoddy. So-called noted experts have been frequently fooled on this question of "Is it all wool"; what chance is there, then, for the consumers, the great majority of whom know nothing about the subject at all and, in the last analysis, depend upon the word of the man from whom they buy.

The Pure Fabrics Bill

MEN'S WEAR REVIEW a few months ago gave a brief interview of the Pure Fabrics Bill that had been introduced into the House of Representatives in the United States. Since its introduction, there has been a good deal of investigation into the subject. It is now extremely doubtful if the measure will pass the House because it has had and is having opposition from many quarters. The Merchants' Association, itself, is opposing the bill. A committee, representative of the various interests concerned, was appointed and this committee claim that the branding or labelling would probably prove misleading and instead of proving a benefit to the consumer would operate in the opposite way. Shoddy, according to this view, is not necessarily bad. It is composed of the same wool materials as the all-wool garment but is the short ends of threads and is, therefore, not so costly. It is further argued that the mixed suit might actually be as long wearing and as serviceable and carry as good an appearance as the all-wool article. There is a rumor that the congressional committee in looking at two suits, one of all-wool and the other containing a portion of shoddy, picked out the latter as the better suit, believing it to be the better suit of the two, and the one containing only wool.

Effect on the Consumer

If such a bill were introduced into the Canadian House of Commons and passed, the effect on the consumer would, in all probability, be to still further increase the price of clothing. The manufacturing of suits containing a portion of shoddy—suits which are believed to be just as good as the all-wool suit if the proportion is not too great—would be discouraged in favor of the all-wool and, consequently, the more expensive suit of clothes. The consumer, already paying a high price for his suit of clothes, would have to pay a still higher price and, so far as a suit of good wearing qualities, style and appearance, would not have a more serviceable suit. It would be playing into the hands of an ill-informed public which would demand an all-wool suit, little knowing that it was not much better, if any, than a suit containing a portion of shoddy. The result would be that the manufacturer would hesitate to place clothing on the market that had to be labelled, say, 40 per cent. shoddy, because he would fear there would be no sale for it.

An Alternative Plan

One alternative plan that has been suggested is that the British Merchandise Marketing Act be copied. The effect of this Act is to make it a criminal offence to wrongfully describe the composition or quality of goods they sell or to incorrectly describe them in their advertisements, such offence being punishable either on the part of the manufactuer, wholesaler or retailer. So far as the retailer is concerned, this would work no hardship on him other than that he would have fuller explanations to make of the relative value of all-wool and shoddy in the average suit of clothes. A suit of clothes might be all-wool and yet contain a much greater proportion of shoddy than "All-wool." A great many, in fact, the majority of consumers believe that shoddy in a suit of clothes is a virtual condemnation of it as a first-class suit, whereas it might not be at all. It would give the retailer an opportunity to educate the consumer, an opportunity which he might well take advantage of more often, particularly with regard to the present upward tendency of prices which most consumers believe, in their ignorance, to be unnecessary and due to profiteering. If such a bill were passed, the consumer, when making a purchase, would inquire as to the quality and make-up of the goods and, if necessary, get a guarantee. In the final analysis, the onus would not fall on the shoulders of the retailer unless he incorrectly advertised his goods or made false statements with regard to them in effecting a sale.

TIME EXTENDED FOR FILLING TAX PAPERS

The Finance Department at Ottawa has issued a statement that the time for filing tax papers in connection with the income tax has been extended for a full month. According to law, this time expired on the last day of April, but it has been found necessary and expedient to extend the time on account of the numbers of persons and firms abroad unable to get in their returns on schedule time. Mr. Breadner, Commissioner of Taxation, in issuing the statement said that if the returns were not in by the end of May, the usual penalties would be imposed. This penalty is the adding of $10 per day for every day of default in sending in the proper returns; in future, the person failing to make returns will not be brought into court but the $10 per day will simply be added to his assessment slip when presented to him.

Outlook Better for Linen Goods; Stabilizing Raw Material Supplies

Deflection of Russian Supply Being Made Up by Encouragement of Growth in Ireland and Other Parts of the Empire—Farmers to Receive Dividends on Their Marketed Flax—Fund Already Exceeds £1,500,000.

SOFT collars have a deserved popularity of their own. At the same time, their popularity has been increased partly because there have been, during the last few years, a growing shortage of linen. This shortage of linen has not only resulted in fewer linen collars at higher prices, but other linen goods, in both men and women's wear, have been hard and harder to get from month to month. It has been stated by linen buyers in Canada that within six months there would be no linens to be had at all.

History Repeats Itself

The whole flax situation is a case in point where history repeats itself, or rather, it furnishes an historical analogy. That analogy is that one great country has led the world in the production of a certain article, though the raw material has come from another, and that war was responsible for that condition. Up until 1860 Great Britain led the world in the production of cotton fabrics with the United States supplying the vast bulk of the raw material. Then came the American Civil War, followed by a cessation of the export of the raw material to Great Britain. Within the last decade, Great Britain has led the world in the manufacturing of linen goods; and war has again divorced her from the chief source of supply, that is, Russia. In each historical case, there have been sharp advances in prices. Strangely enough, the two principal sources of supply of flax—Russia and Ireland—remain unravaged by the war; but internal conditions have developed which make the growing of the fibre under pre-war conditions undesirable and unprofitable.

No Flax in Russia

There have been reports from time to time that there were vast quantities of flax held in Russia ready for export if only a way could be found to get these supplies out of this revolution-torn empire. It seems, however, that these reports are unconfirmed by investigators who have recently reported on the situation there. Russia has been isolated from the world for a period of eighteen months and farmers who habitually grew the fibre at a good profit have found that it no longer pays to do so with conditions as they are. They cannot market it; therefore, they have discontinued growing it and are devoting their energies to growing crops of food value to offset the wave of starvation that is stalking broadcast over the country. Conditions in Ireland are well known; and though this may not be materially affecting the growth of the fibre, the fact remains that, with Russia cut off, greater things will be expected of Ireland in producing more of the raw material which will enable Great Britain to hold her place as the great linen-goods producer of the world.

Trying to Encourage Growth

It was recently urged in the Canadian Parliament that encouragement should be given to the growth of flax here. Similar steps are being taken by the British Government. In both Ireland and Scotland there are vast linen manufacturing establishments that are threatened by the shortage of the raw material and the British Government is trying to develop flax-growing areas in South Africa and other parts of the Empire. In Ireland, however, production is possible on a much greater scale, providing there is a co-operation between the farmer and the weather, and the Government. Realizing that the continued pre-eminence in the linen markets of the world depended on domestic supply of the raw material, the Government guaranteed the flax grower 25 to 30 shillings per stone, and on this understanding 95,000 acres were planted.

New Agreement Reached

With the soaring prices of all commodities, the Irish farmers began to see that better prices were available for their raw material and they began to demand compensation for their work in producing a fibre of such worth to the industrial activities of important sections of Scotland and Ireland. A conference was accordingly held recently at which growers and spinners were represented. By the terms of this agreement, growers will receive from the Flax Supplies Committee an extra £160 per ton for any flax marketed by farmers on or after March 21 of the present year. It is said that 9,500 tons of the 1919 crop have already been delivered to the spinners, which will create a fund to be distributed amongst the farmers as dividends of nearly £1,500,000.

Will Stabilize Market Prices

While one association has withheld its consent to the agreement, it is felt that, on the whole, it will be carried out faithfully. Linens have advanced to their present high prices on the basis of scant and limited supply, with the result that the growing exclusiveness of linen has made it no longer a household commodity, but a luxury, and in men's wear substitutes, alright in themselves, have had to be found for many of the accessories used by men. Linen importers say they are pretty well satisfied with this change in the situation, as it removes a commodity from every little change in the trade. Moreover, it will have the tendency to gradually increase within the Empire those areas over which the raw material can be grown, so that the great linen manufacturing centres from which Canadian buyers secure their stocks, need no longer depend on foreign countries, too frequently torn by internal strife, for their supplies of the flax fibre.

O Land of Milk and Honey!

A Toronto man saw this happen in Marshall Field's, Chicago, not long ago:

A man came into the Gents' Furnishing Department to buy a suit of clothes. His hands and his general appearance bore unmistakable evidence of the fact that he was a workingman. He wanted a suit of clothes, he said, and the clerk, taking in his appearance, showed him a suit at $100, at the same time explaining various reasons why clothes had gone up in price. "Haven't you something a little better than that?" he asked.

Yes, the clerk had. And in a few minutes he had sold a suit for $125. It was a nice blue suit with an indistinct pattern in it.

"Have you a suit like that in brown?" asked the purchaser. The clerk felt that he was about to change his mind for a brown, but he showed him the brown like the blue and that suited him perfectly.

I'll take those two suits?" he said. "Now, I want to look at an overcoat."

In a few minutes he had sold him a $100 overcoat.

And the man walked out of the store with the $350 worth of clothes under his arm as unconcerned as if he had bought a new pair of Boston garters.

Facts and Conditions in Present Price Situation

War Demand and Reduced Man-Power Started Movement, Which Has Been Continued by Accumulated Effects of Inflation.

Written by M. Mackintosh, Department of Labor

THE average man has felt resentment that the signing of the armistice has not only not brought a decrease in the cost of living but has been the cause of steep advances in many cases and a considerable rise in the general price level. A large part of such feeling is, probably, due to the fact that the causes of increases in the amount of money that must be paid for daily food and shelter are not realized by the general public, and that much loose talk about factors that enter into the problem more or less has led people to attach too great importance to circumstances that accompany rising prices rather than cause them. A fuller appreciation of the basic conditions promoting the changes in the purchasing power of money would do much to stop the outcry against the "profiteer" as a significant factor in the general increase in prices, and to remove the impression that the Government can, by the fixing of the prices of this or that commodity, restore the blessed days when a dollar bought what we are prone to consider "a dollar's worth."

At the beginning of the war in 1914, prices were uncertain; there was some depression at home but the increasing demand from Europe made itself felt through 1915. By 1916 munitions and other war material were being exported in large quantities as well as the foodstuffs which had been in demand earlier. Home requirements had expanded by this time also, due to plentiful employment at increased wages, large profits in the war industries and good crops at high prices. The urgent need of Governments for supplies permitted high prices to be asked in the case of both foodstuffs and munitions. In the case of the latter, new or larger plants had to be constructed, equipment procured and considerable risk taken as to the period during which the demand would continue, all conditions justifying an increase in price. Higher prices once being established, circumstances throughout the world were such as to drive to higher and higher levels the whole range of prices.

"Variations in the general price level may be compared to the tides of the sea, while individual prices may be compared to waves. Individual prices may vary from the general level of prices for specific reasons peculiar to individual industries, just as the height and depth of the waves vary from the general level established by the tide. The causes controlling the general price level are as distinct from those controlling individual prices as the causes controlling the tides are distinct from those controlling individual waves." This statement by Professor Irving Fisher of Yale University illustrates the distinction to be drawn between the increase in prices as a whole and the rise in certain commodities above the general level or their failure to keep up with the general advance. Two conditions made for a higher level of prices.

One was the shortage in the supply of nearly all commodities, brought on through decreased production of goods not strictly war materials (foodstuffs being included in the latter) and increased consumption along many lines, aggravated by the fact that munitions were manufactured only to be destroyed and that a number of men removed from industry to more immediate war service was an ever increasing one. The other cause of the general advance was the great increase in the supply of money or the inflation of currency and credit. There was an addition to the amount of gold through payments for exports, Government notes were issued to pay for war supplies, bank credits were extended to enable subscription to Government loans and also to finance the increased production at higher prices. Larger money wages and profits misled the recipients into reckless extravagance and increased the already rapid rate of circulation of money—a condition equivalent to increasing the supply. Money being thus plentiful and demand keen, the inevitable result was an increase in prices. These conditions prevailed generally throughout the world, varying somewhat from country to country. The signing of the armistice did not relieve the general shortage nor did it decrease the supply of money to any appreciable extent.

The Peace-Time Rise

Such commodities as advanced much beyond the average increase or failed to rise at the same rate were influenced by particular circumstances operating with or against the factors working towards a higher level. Similarly the products which have risen or fallen in price since November, 1918, have been affected by specific conditions in addition to the major influences of shortage in goods as a whole and abundance of money.

Building materials, and particularly lumber, were in little demand during the war and advanced in price comparatively little, while the necessity for new building and repairs since the war has been the cause of a steep rise in these articles. Some metals and chemicals, essential in the manufacture of munitions, far outdistanced other commodities in price increases during the war and they have now declined much below the average.

It is in connection with the rise in prices that such abnormal profits have been made that the word "profiteer" has come to be used indiscriminately by the public as a term of censure applied to any who have "made money" during the war. It would seem inevitable that commodities bought on a rising market would mean greater gain to the dealer, just as it will be difficult for him to clear a workable profit when prices begin to decline. The urgent character of war demands led Governments to fix prices for materials sufficiently high to permit the least efficient plants to produce at a margin of profit that would stimulate production. The consequence was that businesses producing at low cost made extraordinary profits. Conditions will be reversed in the coming, soon or late, of a period of falling prices. The number of business failures has been much below the normal during the war, and it is highly probable that a considerable number of concerns are carrying on in the strength gained from increasing prices. It is to be expected, then, that an increased number of bankruptcies may be induced by a decline in prices. It is true, of course, that some sharp practices are indulged in when prices are rising, and that some deliberate buying and holding of stocks for a gain in price has been done, but investigators have found that such action has been limited and has not affected prices to any appreciable extent.

Filling Europe's Needs

Since November, 1918, food has been comparatively plentiful in America, but increased exports have been necessary. Sugar has risen sharply owing to the greatly enlarged export. The close of the war saw not only a

change in material conditions such as the demand for the construction of houses, schools, roads, fences, etc., and the cancellation of orders for munitions and other military supplies, but it witnessed also a slackening of the tension which had speeded up production and enforced economy and thrift on the large part of the population not enjoying the receipt of inflated wages or profits.

A slight fall in prices in general occurred in the early months of 1919 but the advance began again and has been maintained steadily. A period of extravagance thoughtlessly entered on in the reaction from the strain of the war and financed by increased wages, war profits, gratuities, stimulated the production of non-essentials when there was urgent need for other commodities. Employers combined to maintain the existing level of prices while the workers resisted any attempt to decrease wages and put forward demands for shorter hours and increased rates of pay.

Production is Lower

In a pamphlet issued by the United States Council of National Defense, it is stated that the production of men's shoes in the quarter ending March, 1919, shows a decrease of more than 25 per cent. as compared with the output in the quarter ending December, 1918, and of nearly 25 per cent. as compared with the three months ending September, 1916. The figures showing the decrease in the production of women's shoes in the same period are 30 and 25 per cent. respectively as compared with the same quarters of 1918. Coal production and the output of many building materials also declined. Similar conditions obtained in Canada. Capitalists hesitated to advance owing to the uncertain price outlook and the restless state of labor on whom the pressure of the high cost of living had been especially heavy in spite of increased rates of wages and who saw largely decreased earnings resulting from the discontinuance of overtime work and restricted employment for young persons and women due to the closing of war industries. The consequent decline in production increased the already existing disproportion between the demand and supply in certain lines, clothing, building materials and dwellings being noteworthy in this respect. The increase in the price of wheat permitted by the Canadian Wheat Board in December last has been followed by a general advance in the price of our bread. Higher rents have been the natural consequence of the curtailment of the normal amount of building during the war, together with the large number of houses required after the economy in housing accommodation practised during the war. Persons deriving income from house rentals have had to wait till after the war for any increase in money income except in centres where the war industries or military headquarters drew a larger population than usual.

Authorities seem to agree that high prices in general may be expected for some years. The vast amount of work to be done in meeting civilian needs postponed during the war, and in providing materials for Europe, together with the loss of normal increase in workers through lack of immigration, are sufficient to keep up the cost of labor. The restriction of bank credit to productive uses, thus preventing indulgence in speculation, would do much to restore sound conditions by increasing the supply of necessaries.

Looking to the Future

Good crops this year will mean much in relieving the food shortage and restoring the balance of trade. The present exchange situation also favors Canadian exports, and will gradually reduce imports from the United States. A great deal depends on the ability of the basic industries, railways, mines and other public utilities to operate normally. Any interruption in the gradually increasing industrial business of the country would postpone or prolong the period of readjustment. W. C. Mitchell, speaking before the American Economic Association in December, 1919, said: "The more conventional forecast, and the one more in accord with past experience, is that within one to

THE BUSINESS OUTLOOK

Writing of the Business Outlook, THE FINANCIAL POST of recent date said:

"There has been no time since the outbreak of the war in the Summer of 1914 that the business outlook has been more uncertain or more puzzling than it is to-day, although, of course, the apprehension regarding national safety has been removed. The situation is absolutely unprecedented. The upward movement of prices was in the first place the result of demand for commodities to be destroyed and reduced man-power to produce them and it was accompanied by financial inflation by practically all important world nations. It has been continued since the signing of the armistice by a demand for luxuries and comforts, encouraged by relief felt at the end of the war and sustained by accumulated savings, while production has declined under the general relaxation and temporary impotency of the usual incentives. The peace celebration, in fact, has taken on the semblance to a protracted spree, but there are indications that the effects of the armistice joy draught are wearing off and that the public ear is becoming less attentive to the jazz of pleasure and extravagance.

"Some time ago, prior to the recent definite action, the banks sounded a note of warning when they advised their customers to curtail their borrowings as far as possible, so as to be prepared for developments that might otherwise find them in an awkward position. Conservative wholesale houses have been giving similar advice to the trade in suggesting that stocks be kept low and collections checked up. That these warnings and the conditions which justify them are not unappreciated is indicated by the reports that in the commercial community there is now a tendency to reduce stocks to a minimum. This can only be interpreted to indicate that business is sensing a situation in which further advances are not confidently expected.

"Altogether there does not appear to be any need for serious apprehension if conditions are faced in a serious way. There is not that over-production which has always accompanied great financial panics in the past. For this reason it would seem that if there is a period of depression as an accompaniment of the process of deflation it will be short-lived because of the needs at home and abroad for food-stuffs and clothing and other necessities of life."

Believe Movement Will Soon Die Out; Retailers View It as Passing Fad

Are Not Concerning Themselves to Any Great Extent Over the Movement—"Carry On," They Say, and Let It Die a Natural Death—Continue Business at Reasonable Profit and Advertise Honestly.

IT IS the opinion of many retailers from many sections of the country that the overall movement is a short-lived fad that, at best, can only last a short time. MEN'S WEAR REVIEW, in a letter to numbers of retailers asked to give their views as to the best way to treat the movement, and the answers seem to indicate that they do not even regard it as a "movement," but only a fad. Our contemporary of Chicago, "Men's Wear," seems to take the movement more seriously there than it seems to be taken in Canada, even among the daily press, and it goes on to point out that the psychological effect of the movement may have a very unfavorable result to the trade. Of course it has made much greater headway over there than it has here, due to the temperamental attitude of the people, perhaps, and also to the undoubted fact that clothes are higher in price than here. Retailers across the border line are dealing with it different ways. Some are cutting prices to a considerable extent; the same thing has been done in Canada, though in only a few instances. Generally speaking, merchants have decried the idea of a price-cutting period because they feel that it would be a virtual admission that profits were too high and that they could afford to take considerably less for their clothes. No such admission needs to be made.

What Retailers Say

"Personally," says R. Leo Watson, of London, "I think it will soon die out in Canada, or at most, the overall would be worn only during working hours. I think it is a mistake for retailers to feature overall suits."

"Let it die a natural death," is the cryptic way which R. S. Cull, of Guelph, expresses himself with regard to the best way to deal with the movement.

"By continuing to do business at a reasonable margin of profit, fair to the public and fair to the dealer," is the way James E. Quinlan, of Wiles & Quinlan of Brantford proposes to deal with it, while Bill Mills, of Kitchener says: "Carry on and give the public true facts in advertising."

"It is only a fad," says George W. Bartlett, of Ingersoll, "which won't last long. Take advantage of the free advertising and show and sell overalls. Khaki pants may go strong as the weather warms up, but the business men here scoff at the idea of wearing whole suits of overalls. It is something new and so makes good reading for the newspapers, but when the novelty wears off the papers will drop it."

D. E. MacDonald & Bros., of Guelph, advise that no agitation should be encouraged one way of the other. "Keep quiet and do not agitate one way or the ther," they say. "We do not think the geenral public will take to overalls, especially the younger men, as they want a little style even though it costs real money."

"Ignore it," says George Naylor, of Naylor & Co., Ingersoll, with regard to the way in which he would treat the movement. "At least that is what we are doing. The Old Clothes League is much more to be dreaded, but either will not be felt here to any extent as a great many of the men who would be apt to go behind either fad are the very men that haven't bought any clothes in the last five years anyway, and are anxious to get the young men to adopt something that will not make them appear so shabby. Should the overalls become the fashion in the near future, it will have the effect of increasing the price to the man that can ill-afford to pay because denims are now very scarce, some large factories not being able to procure enough to keep up with their orders."

LABOR DEMANDS EXCESSIVE

The official of the Ontario Spinning Co., operating 5,000 spindles, stated that they had closed up their factory because of the excessive demands of labor. "Organized labor," they said, "has made it impossible for us to continue business. We have great difficulty in getting men, and when we do get them they won't work. In Japan labor costs about 30 cents a day."

With England's withdrawal from export trade in cottons to a number of the Pacific countries, Japan stepped in and has greatly increased her export to South America, South Africa and New Zealand, as well as supplying her own Asiatic markets.

JAPS BUY AMERICAN MILLS TO GET MACHINERY

Japanese agents have recently spent $4,000,000 in the United States in purchasing a number of cotton mills for the purpose of getting necessary machinery for shipment to Japan. The industrial boom of Japan has been so great since the end of the war that they have been unable to keep pace with the demand for greater production. As much machinery as possible for use in the textile mills has been bought in England and the United States; but as yet, the required equipment has not been secured. By the spending of $4,000,000 some 115,000 spindles have been secured.

Women Largest Users of All Fur Products

Hat, Fur and Cap Industry Reviewed in Annual Report

The Dominion Bureau of Statistics has just issued its report covering the hat, cap and fur industry for 1918. The report covers the operations of 199 individual establishments for the whole of Canada, of which 93 were in the province of Ontario, 71 in Quebec, 20 in Manitoba, 7 in Alberta, Saskatchewan and British Columbia, and 8 in New Brunswick and Nova Scotia. Quebec leads with capital invested in the industry, the total amount being $7,585,382; while Ontario comes second with $5,471,000. The total amount invested in the 199 establishments is $14,431,530. The total expenses of the industries amount to $2,121,229.

Materials Used: Production

Dressed furs and skins constitute the greatest item of expense in the materials used, it being $2,678,144; while raw furs and skins come second with $1,774,470. Woolen goods are third on the list with $1,030,747. The total value of all materials so used is $8,438,424.

That women are the larger users of fur and furlined garments is reflected in this report. In fur and furlined coats and jackets the value of these garments at the mills was $3,961,962; while the value of the same articles for men's wear at the mills was $1,475,661.

The total value of all articles produced at the Canadian mills was $17,112,425. These articles, in the main, are: Fur and furlined men's coats; fur and furlined coats and jackets for women; fur, cloth and uniform caps; wool hats, muffs, stoles and other neckwear; fur and furlined gloves and gauntlets; muff beds; coat shells; robes; straw hats and shapes; velvet hats and shapes.

ROUMANIAN ORDER

Of the $3,626,820 spent in Canada by the Roumanian Government for clothing the Canadian Export Clothiers of Montreal, secured $1,651,019, or the lion's share. Others getting orders above $100,000 were: E. G. Hachborne & Co., $159,562; W. R. Johnston & Co., $118,027; Princhard-Birrell Co., $121,058, all of Toronto; three Hamilton firms, W. E. Sanford Manufacturing Co., $155,533; Thornton & Douglas, Ltd., $98,044, and Coppley, Noyes & Randall, $113,320; one London firm, Greene, Swift, Ltd., $157,134; one Quebec firm, Polack, Maurice Co., $233,546, and Royal Brand Clothing Co., Montreal, $121,791.

Large Orders for Overalls

The overall campaign evidently struck Roumania before Canada, as it purchased from Ontario, Quebec, Manitoba and Alberta firms a total of $1,608,412, the largest orders being obtained by Canadian Converters, Ltd., $111,751; Montreal Shirt & Overall Co., $132,099, both of Montreal, and Woods Manufacturing Co., Ottawa, $182,400.

To Manufacture Boys' Clothing

A new boys' clothing company has sprung into existence, being the outcome of arrangements entered into by three young clothing men of considerable experience in the clothing line. They will manufacture a high-class line of clothes for boys only and will devote their entire energy to giving the boys' trade an exclusive range, for which the services of a well-known designer have been secured.

The new company will be known as the Hartt-Brown Co., Ltd., with head offices at 1080 St. Lawrence Boulevard, Montreal. M. Leibovitz, the president, was formerly in business as a clothier in Cobalt. M. Hartt, vice-president, travelled for some years for Berman Bros. & Co. in the province of Quebec, and W. H. Brown, the secretary-treasurer, was manager of the Berman Bros. & Co. for the past seven years. It is the intention of the new company to place an assortment of patterns on the road for immediate business about May 1st.

The above is one of the stylish overcoats for fall and winter, 1920-21, being shown by the Canadian representatives of Gerrish, Ames & Simpkins, Ltd. The name of the overcoat is the "Haymarket," and it is a Lovat tweed, with one button, shore collar, side pockets and half-lined. It is all wool and can be had in a number of Lovat and heather mixtures. It is designed for warmth and will not easily crush.

R. H. Blumenthal of Montreal Hits Out; Gives Reasons for the High Cost of Clothes

Says That Clothes Have Increased Only 100 Per Cent. Since 1914 While Fabrics Have Increased 400 Per Cent. and Production Has Decreased 40 Per Cent.—Not Afraid of Overall Movement.

It will be such statements as one made by R. H. Blumenthal of J. H. Blumenthal & Sons, Ltd., of Montreal that will help to inform public opinion regarding the causes for the high cost of clothing. When a customer comes in to your store to buy a suit of clothes and begins to deplore the prices he is now obliged to pay for his Spring or Fall suit, it would be well for you to give him the information contained in this statement of Mr. Blumenthal. MEN'S WEAR REVIEW has consistently taken the ground that there were sufficient reasons for the present high level prices, reasons which were amply justifiable. If customers were "preached to" along these lines, there would be some good missionary work done and such things as "Overall Movements" or "Old Patches" leagues would not exist.

Who is to Blame?

"We hear much talk of high clothing prices," said Mr. Blumenthal. "Who is to blame? Here are the figures of the clothing business to-day as compared with 1914. In 1904 the average tailor was making about $20 a week. To-day that same tailor is making $45 a week and more. A cutter who lays out the cloth and places a pattern over it for cutting made $18 in 1914—to-day he earns $42 a week and more. And that same cutter using a machine used to cut about 40 suits of clothes every day, or about 240 each week—and to-day, he cuts 100 suits a week. In short, production has reached a point where it is about 60 per cent. of what it would have been under the identical conditions in 1914. Higher wages and low production are a combination which must increase prices.

Workers Deserve Increase

"I do not intimate that the workers do not deserve the increase. Everything that goes into the home has increased in price as much, if not more, than has clothing. But these are facts which must be considered when high clothing prices are under discussion. And there are other facts, too. And fabrics have not remained at low prices, either, as everyone knows. Cottons have advanced from 400 to 600 per cent. Take a piece of blue serge which, in 1914, sold at $1.35 a yard; to-day a yard of that same serge sells at $7.25—an increase of over 500 per cent. And where in all this maze of 300 per cent. and more increases does the retail clothier get off? The average price of suits in our store in 1914 was $25—to-day it is $50. Surely the retail clothiers are pikers when they increase their prices only 100 per cent. in the face of 300 per cent. increases in all other branches of clothing.

Retailer Accountable to Public

"Naturally the retailer is accountable to the public—it is he who stands the blame and meets the objections. That keeps his prices down if nothing else would. The retailer who realizes his economic function knows that he is a servitor of his people—he must find ways and means to decrease his expense to cause lower prices. And the public has only the retailer to thank that the increase in price of cloth to the customer has not increased to 300 per cent.

Not Afraid of Overall Situation

"I am not a bit frightened by the overall situation. Let people wear overalls. In 1914, overalls cost wholesale about $12.50 a dozen. To-day that same overall cost $38 a dozen. Overalls have increased in price over 300 per cent.—and yet the demand is for overall clubs when the fabric that goes into overalls is scarce—and demand increasing is making it scarcer. Where overall prices will go to nobody can tell."

PRICES SKY HIGH

The cloth manufacturer is charging from 4 to 6 times his pre-war price, and his profit is even in greater ratio. Indigo serge, weighing twenty ounces to the yard and made of merino wool, sold in London in 1914 for $1.40 a yard. The manufacturers now get from $7.50 to $8.75 a yard for some of it. Exported woolen cloths have increased fourfold in price compared with 1913.

A retailer, in advising how best the overall movement should be handled, said to MEN'S WEAR REVIEW: "Let it go on the same as at present, unless the better class of trade starts wearing overalls. Then, have one of the city street-sweepers (white wings) parade the streets with a suit of blue denim."

ARE USING SILK OF CARTRIDGE BAGS FOR MEN'S AND BOYS' SUMMER SUITS

Government Has Salvaged Thousands of Yards of Material Used to Contain Powder Which Propelled Projectile From Guns—Suit Can be Well Tailored, Holds Its Shape and is Durable.

SALVAGING of war material has become one of the advanced sciences of the present period. What to do with this and that and the other thing used in some phase of the great conflict has engaged the attention of numerous Governments. Use had to be found for enormous quantities of steel and iron; disposal had to be made of millions of cords of lumber; a place had to be found for the vast quantities of silk used in the making of aeroplanes.

Now Using Cartridge Silk

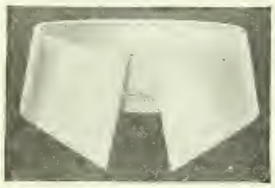
But no one ever believed that the cartridge bags used to contain the explosive charge which propelled projectiles could ever be made use of. The Government of the United States figured that this silk—and there were thousands of yards of it left over when the war came to an end—would be almost a total loss to the country. These bags, in warfare, were consumed when the gun was discharged. It seemed likely that the only use that could be made of these thousands of yards of cartridge silk would be in the making of grain bags. Their use for clothing was, at first sight, discredited because they contained a quantity of seresin, the oily substance excluded by the silk worm in forming its cocoon. For the use to which these bags were devoted in war, this substance was desirable because it was essential that the fabric be completely consumed so that no hot ash or glow might cause premature explosion when the next charge was placed in the gun. But for clothing, this oily substance was most undesirable. Officials of the United States Government conducted experiments with this cartridge and after several laboratory tests, the objectionable substance was removed. Immediately these thousand of yards became available for use in the manufacturing of boy's and men's summer wear and sport clothes.

Does Not Resemble Silk

"Men's Wear" of Chicago, in describing the models shown in which this material was used, says that they convincingly demonstrated that it possessed exceptional qualities for boys' and men's Summer wear and sporting suits. "In appearance," it says, "the fabric does not resemble silk very strongly, although it is all pure silk. It has the appearance of rattinet, a material that has been very popular in women's garments, and it is better adapted to tropical and hot weather wear and sport wear than it is a substitute for woolen clothing.

"The smart appearance of these models is proof that this fabric can be tailored as effectively as any other piece goods that might be used for Summer clothing, while it is claimed the durability of the fabric exceeds that of any kind of material which thus far has been employed in the making of men's clothing. Tested to the tensile strength up to 150 pounds to the square inch, it is estimated that cartridge silk will withstand the wear of years. It is said that it is almost wrinkle proof, and a suit worn by an official of the War Department was pressed only once during all last summer. The trousers held their original crease all through the season. This fabric will withstand washing, and will not shrink or stretch, nor will it easily become soiled, and while the specimens shown were in the natural color of the silk, it is claimed that it will take various other colors readily."

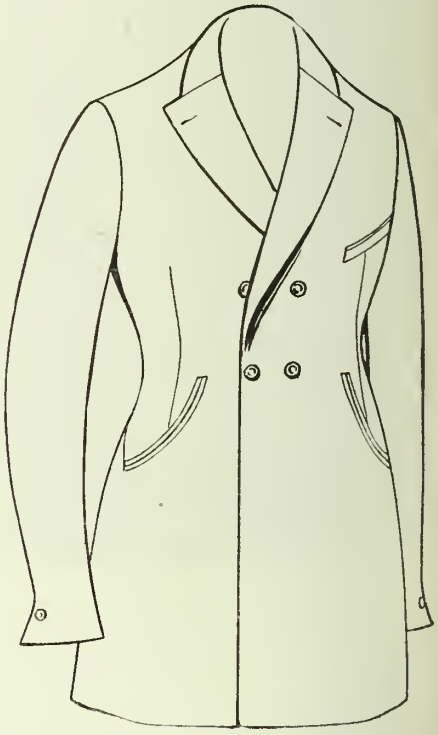
The material is made in different weights and qualities, due to the fact that sixteen-inch guns required larger bags of powder for the propellent charge than the smaller sizes of guns. The cartridge silk is now being marketed by the Government at cost.



The "Thames" is the name of a new collar placed on the market by Williams, Greene & Rome Co., Ltd., of Kitchener. This type of collar was introduced four months ago as one that found great favor in England, and W. G. & R. believed it would find equal favor in Canada. The dimensions of the new collar are: Top at back, 1¾ in.; points, 2¼ in. long; and the band, 1⅛ in. high. The collar is so designed that it permits of the tie being worn at the top of the collar, giving it a smart appearance when worn. It is low enough to be comfortable in the Summer and is suitable, indeed, for all the year round.

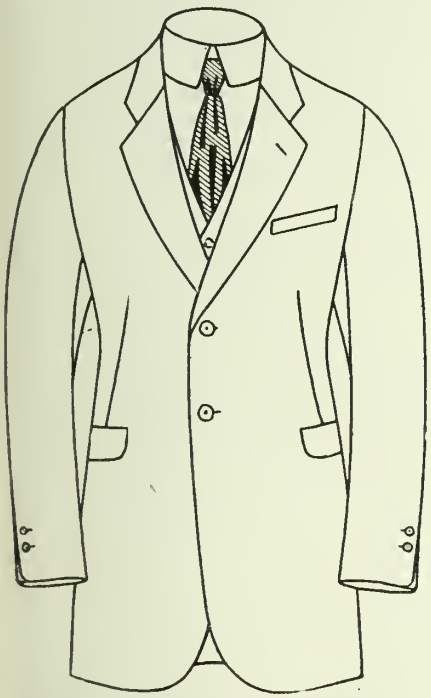
A soft collar, much along the same line, has been designed under the name of "Oldfield," and will be on the market for the coming season.

What the Canadian manufacturer is aiming at in Palm Beach suits is the exact likeness to the finest worsted cloths. Here is one that looks like a chalk-line worsted. It is made by the Miller Men's Wear, Ltd., of Toronto.



New model double-breasted "Wales" form coat, drop from hips, shown by College Brand Clothes Co., Ltd., Montreal.

We are able to show this month something that is strictly new to the tailoring world of fashion. The above is an illustration showing the latest thing in a tailored suit of denim and is being worn by a Toronto business man. It is the output of the Carhartt Cotton Mills of Hamilton.



New Fall two-button sack by A. L. Shapiro Style Clothes, Ltd., Montreal.

Hats to be Higher in Price; So Says President Stetson Co.

Says Skins Are Ten Times Higher Than Five Years Ago—General Shortage in All European Countries—Shellac, Silk and Sweat Leather Plentiful—Review of Situation.

"WE are paying for skins just ten times the price we paid five years ago," said Col. J. Howell Cummings, president of the John B. Stetson Co., of Philadelphia, in a recent interview in which he gave the explanation of the rising prices of men's hats. This explanation, according to the opinion of Col. Cummings, centres around the scarcity of fur skins which provide the material with which fur felt hats are made, with the consequent rapid advance in the costs of such skins.

Labor and Material Plentiful

"I see no reason for anticipating a shortage in the supply of labor, or of such materials necessary to hat-making as shellac, silk and sweat leathers, but there is a tremendous shortage in the supply of fur. At the present time, few supplies are coming from Australia as they are now having their Summer. Winter Australian skins will be on the market in June or July, but the fur cut from those skins will not be available for hat manufacture before the end of the year. I understand that in Russia there are many hare skins, but it is difficult to bring them out of that country on account of the lack of transportation facilities. This also applies to conditions in the Balkan States, where we have formerly secured a great many hare skins. The Government of Germany has forbidden the exportation of skins, claiming that it is necessary to keep them in the country for the use of domestic manufacturers. That part of France devastated by the Germans was the district from which the best rabbit skins came, but under the present conditions very few skins can be expected from that section.

"I understand that the supply of English and Scotch skins will be far below the normal. There are several reasons for this. One is that before the war it was customary to send large quantities of rabbits in the frozen state from Australia to England. The carcasses were used for food, and the pelts sold to skin collectors for manufacture into hatters' fur. During the war, in order to save cargo space, the Australian Government adopted the principle of skinning the rabbits in Australia and shipping only the carcasses to England. So the quantity of rabbit skins that should be in England has been reduced by the number of skins retained in Australia.

Using Fur For Women's Wear

"The fur shortage exists in every country in Europe, as well as in the United States. The hat manufacturers of Italy, France and England face the same difficulty. Another contributing cause to the hat manufacturers' troubles in securing furs is the extensive use of furs in women's dress."

Col. Cummings gave it as his opinion that the scarcity of fur will result in a very material decrease in the production of men's hats during the latter part of this year, and that prices will go considerably higher before they go lower. If, within a reasonable time, there should be a let-up in the demand for women's garments trimmed with fur, the hat manufacturers may have some relief.

NEW TENNIS SHIRT WITH GOOD FEATURES

The Lang Shirt Co., Ltd., of Kitchener, have a new tennis shirt on the market which possesses commendable features to the devotees of the Summer game. Tennis players in the strenuousness of their game have often been made uncomfortable by the coat shirt which would gape open, or they have been worried because a valuable pair of cuff links had been lost. The new Lang shirt is not a coat shirt and will, therefore, not gape open and cause discomfort; and buttons have been put on the sleeves to replace the cuff-links that were formerly necessary. The collar, too, is buttoned down in front and behind so as to preserve the neatness of the shirt. The texture is an outing fabric of white basket weave.

END WAGE DISPUTE

Manchester, England, May 6.—The wage dispute in the cotton trade, which involved 400,000 operatives, has been settled. The operatives have been granted an increase of 28 1-2 per cent. on the current wages with an additional ten per cent. to male card-room workers. The agreement is to last 12 months.

The cotton employees had given notice that they would quit work on Saturday next unless their demands were conceded.

The question has been the subject of prolonged conferences between the Minister of Labor and the employers' and employees' organizations.

English Goods Gain in Favor; Hose and Caps in Big Demand

Hosiery Prices to Remain High—Thinks Canadian Houses Make Mistake to Refuse Delayed Shipments — Returned Men Like English Cap—Silk Ties at $7.50 to the Consumer.

THAT there is a growing demand for lines of English goods judged by the demands being made on Marshall & Harding, Canadian representatives of George Brettle & Co., Ltd., of London, England, is the statement made to MEN'S WEAR REVIEW by Mr. Marshall. Mr. Marshall, too, rather scouts the idea that there is a scarcity in many of these lines. The deliveries, he states, are somewhat delayed; but that is unavoidable and due to the fact that it is next to impossible to catch up with the orders that are pouring in to British houses. But, having taken orders, Mr. Marshall states that British houses will fill them, and he expressed the opinion that Canadian houses were making a mistake in refusing to accept shipments of goods that came rather late from across the water. Mr. Marshall recently returned from a trip to the United Kingdom and he states what so many buyers have stated, that commerce between British, Scotch and Irish houses and countries all over the world is proceeding at unprecedented pace.

Hosiery Prices to be High

Mr. Marshall does not see any decline in the price of hosiery for some time to come, at all events. Manufacturers, he says, have bought their yarns for 1921, and at advanced prices to those which they have been paying heretofore. Most of the English hose are in plain colors, little attention being paid to the production of fancy designs. This is due to the fact that manufacturers are making an effort to keep up with orders with good, substantial hosiery which will give good service as to wearing qualities. They have found that with a slight adjustment of the machinery, they are able to use the looms that were used in manufacturing hose for the soldiers; and this partially explains why the designs are simple but substantial.

Demand for English Caps

Having seen the English cap and realizing the good quality of the same, Mr. Marshall states that there is a big demand in this country for that cap. This demand comes from the returned men. In addition to this, the very high prices being paid for the felt hats is having the result of popularizing the cap with many consumers who are unable to pay the prices. Many lines are being received as low as $10.00 a dozen; on the other hand, there are some very expensive lines, some Harris tweeds, selling to the trade as high as $28.00 a dozen.

Golf Hose Popular

A line that has gained considerably in popularity is the English golf hose. Formerly, there was litttle demand for these hose; but the quality and style being turned out by the English manufacturer seems to appeal to the Canadian sporting man, particularly the golfer, and there is a big sale of them. Golf hose are also being used largely by small boys.

The knitted silk tie, according to Mr. Marshall, is having a very favorable run and they are selling all they can get their hands on. Some of the lines shown will sell to the consumer as high as $7.50 each; and in spite of this very high price Mr. Marshall states that they have found a ready sale for all they can get from the old country.

Even though prices for English shirtings are high, Mr. Marshall states that there has been a bigger sale this year than ever, and he believes that the reason is that the quality of the English article is superior to the American. Moreover, the exchange rate has naturally driven many buyers into the English markets, and he feels that once the Canadian has had the chance to appreciate the English makes, he will not readily turn to others.

SOME NEW ENGLISH STYLES

London, May 1.—If New York gets any Piccadilly styles in men's clothes this Spring and Summer they will show a "waist line" and an "easy chest," for they will be the distinguishing features of London fashion.

The men who make London styles for men blame the "easy chest" on the war. They are rather proud of the "waist line," as something which they will do themselves—with some other things.

Some of these other things include "bright velour headgear," which a cynic remarked to-day probably will bring the squirrels out into Piccadilly, or into Broadway, if New York men take kindly to London styles.

However, perhaps to offset this bright plumage a man's socks will be plain, if not sombre, and his shirts will be without fancy stripes or figures.

Easy Fitting Coat

A distinguishing feature of his coat will be the pockets. It will be an easy fitting coat, with well-defined contour. The lapels will roll softly, pleasantly, and will not be pressed. A coat split up the back will be as taboo as a Georgia negro graveyard at midnight. In other words, coats with a split in the back are out of date. A gay little mouchoir will be tucked carelessly in the breast pocket.

NEW AGREEMENT

The clothing manufacturers of Hamilton have reached a new agreement with the garment workers of that city whereby a substantial increase has been granted to the latter. By the terms of the new agreement all male workers receive an increase of $7.00 per week, and the female workers receive an additional $6.00. This represents an increase of about 35 per cent. over the former wage paid. The demand of the garment workers was for a 50 per cent. increase. Collective bargaining was conceded and it was agreed that all disputes in the future will be settled by arbitration.

Plate Glass Insurance Is Increased

In the matter of plate glass insurance, it is as well for the members of the trade to know that some amendments are being made to policies on renewal. Condition No. 5 of one of the policies which deals with the partial or entire breakage of plate glass is being cancelled and replaced by the following clauses:

In the event of breakage and replacement of glass broken, or the payment therefor by the company, said replaced glass shall not be insured under the policy until the insurance is re-instated by the payment of an additional pro rata premium for which the company's official receipt must be obtained.

In the event of breakage of any plate having an area of one hundred square feet or over, it shall be optional with the company to replace said plate with two plates having a combined area equal to that of the broken plate, or to pay to the insured an amount equal to the cost of company at the time of the breakage of two such plates. In the event of such replacement or payment, the company shall bear or pay the expense of the alterations necessary for the setting of the two plates.

WHY DOES BUSINESS GO OUT OF TOWN?

(Continued from page 60)

Association is also moving along similar lines. They have recently sent out a questionnaire for the purpose of gaining data wherefrom to compute averages in percentages. In the educational work carried on by the Association, lectures on clothing and its manufacture, and courses in merchandising, salesmanship, advertising, credits, collections and window dressing will be given. One can easily appreciate the fact that such educational work which would undoubtedly improve the business methods of the little as well as the big man would tend to get rid of those problems presented so frequently by the growing mail order business and the chain store.

YOUR WINDOW IS THE SOUL OF YOUR BUSINESS

Continued from Page 40

or whatever price you have on them. If you have a window of shirts, put a bright one in the centre, because the centre of the window is the pivotal point of the whole window. Then build up around that one shirt. Start from the centre of the window; do not crowd—I have seen many windows that have too much stuff in them—and space well, putting some rich colors around as a relief. Even if your window of shirts is a sale window, I believe you will sell many more by spacing them well, rather than putting a big bunch of them and plastering them all up with price cards.

Value of the Show Card

"A window is incomplete unless you have a showcard in it to tell the story. Windows without showcards are like books without a title. A book with a startling name starts one thinking; one gets interested immediately because of the title on the cover of the book. It is the same with a showcard. A man is impressed in going along the street with your window display and he stops to look at it. He says to himself: 'That is a nice line of goods.' And the very next thought that comes to him is: 'How much are they?' The card tells the story. I have often gone along the street and seen nice windows of shirts or some other line of merchandising, but it seems to me that the window lost its selling power to a very large extent because it did not have a show card in it to tell the main point of the story. In looking at a window without a price card in it a man might say to himself: 'That looks like a $5 article; it's too high for me.' The article might have been only $3.50 and if the card had been in the window you would have made the sale and probably a customer as well. There are people who fill their windows full of stuff but seem afraid to tell the price of it. There are stores, of course, in most exclusive centres where prices cards may not be necessary, but for the average store I believe they are most essential."

To Illustrate the Point

To illustrate the point, Mr. Birrell told a story. He said that a man came into his store one Saturday night to buy a shirt. He (Mr. Birrell) had had a window of shirts in at $2.50. The man told him he had walked a mile and a half trying to pick out a shirt out of some of those displayed in the windows, but there were no price tickets on them, and he had passed by them for the first store that had the price on the shirts. "Now the other shirts displayed in the other windows were probably just as good as mine, but they lacked the punch in the story."

HOW RETAIL CLOTHIERS VIEW TURNOVER TAX

(Continued from page 43)

won't be from selfish motives," continued the trade executive. "The purchasing public will have to pay this tax in the end wherever it is imposed. It will be the object of the retail merchant to see that the tax is applied in such a way that it will cost the public least in expenses. I repeat that the logical person to tax is the manufacturer."

In Mr. Banfield's opinion, however, the whole plan was unjust to the general public. The Government undoubtedly was in need of money and it was of prime importance that this money should be raised.

"Why tax the necessities of life?" he asked. 'The man who should be made to pay is the man who is buying luxuries. Let the Government tax the man who pays a hundred dollars for a suit of clothes, and not the man who pays $40 or $50. Tax the man who pays $6,000 for an automobile, and not the one who buys one for $1,000 for use in his business. If this were done the money would be raised without difficulty and from people who can afford to pay it."

Will Build Up National Industries

R. H. Dowler, of R. H. & J. Dowler, Ltd., who has stores in London, St. Thomas, Windsor and Sarnia, believes that the turnover tax has considerable in its favor.

"The fixing of a tax is still a very intricate proposition," he says, "so that each should pay a reasonable share of the burden. The turnover tax has undoubtedly more in its favor from a building up of our national industries standpoint which are the foundation of structure of all successful countries.

"This method would levy a tax on all articles which would naturally be placed on the price of merchandise, professional services, financial institutions and all transactions for profit.

"This would naturally hit lighter on the smaller man and the smaller purchaser and heavier on the purchaser of the more expensive articles; lighter on the embryo professional man as well as on the smaller merchant."

The members of the Amalgamated Clothing Workers' Union, Montreal, presented to their arbitration board a request for an increase of wages on March 25, 1920, their year ending then. The arbitration board consisting of M. J. Rishikoff, L. Marcovitch and F. A. Duquette for the employees; G. A. Highpont and G. W. Raemaker for the employers, and Charles B. Barnes impartial chairman, have granted male employees an increase of $5 weekly and the female employees an increase of $3 weekly. The arbitration board considered that such a raise was necessary and giving the cost of living increase at 13 per cent. The decision of the board was read to the employers who numbered some 6,000 in the Mount Royal Arena. The increases date from May first.

HANDLING OVERALL MOVEMENT IN MONTREAL

(Continued from page 49)

distribution, there would be less misunderstanding on the part of the consumer as to the cause of high prices. We retailers want, more than any one else, to have lower prices; why should we not tell the consumer so and show our trade that we are with them all the way, that we are their servitors and, as such, are deserving of their highest confidence. With silence on our part in the face of what might have been a vicious attack on our business, this confidence would not continue. But when we come out and face the music and show our side of the question, we get the good will of our trade—and good will is the most important item in your balance sheet and and mine."

A ROMANCE OF MODERN BUSINESS

(Continued from page 46)

ing. Skimp and save to pay for a little home? Not much! They want to set up housekeeping in a flat just a little nicer than they can afford. When it comes to the second part, the working like the devil, they aren't there."

Duty to Employees

Mr. Capper also has views with regard to the duty of the employer to his employee. He says that during the years he has been in business only one man left him to start in competition with him. He started at $12 a week, and when he left him he received $150,000 for his interest in the business. Most of his old employees are stockholders in the business. He says that his Detroit store was started really to find a better position for one of his employees who had always been on the job from morning till night and worked hard all the time.

MANUFACTURER STUDIES FALL, 1921

(Continued from page 54)

decrease; his belief was that men would continue to dress well if they expected to mix with other well-dressed men.

European Conditions Govern

Still another manufacturer stated to MEN'S WEAR REVIEW that he was beginning to get a bit nervous about conditions a year hence. "We are going very light on buying after a year's time," he said. "The uncertainty of things keeping up to their present levels is such that I would not care to take a chance on heavy buying a year from now." European conditions, he believed, largely governed prices here. Until cheaper goods could be had from Europe, there was no probability of lowering prices. Restricting money circulation would, he felt, have a tendency to lower prices because it would restrict the buying power of the classes who today are spending the most.

Overall Manufacturers Do Not Favor Movement; Raw Materials Scarce; Cannot Increase Output

J. B. Goodhue Co., Ltd., of Rock Island, Que., and Kitchen Overall & Shirt Co., Ltd., of Brantford, Express Themselves—Are Either Opposed or Lukewarm to the Movement—Do Not Care to be Identified With It.

THAT the manufacturers of overalls themselves are none too favorably disposed toward the overall movement is indicated by the following interviews which MEN'S WEAR REVIEW has had with manufacturers in those lines. The J. B. Goodhue Co., Ltd., of Rock Island, Quebec, indignantly repudiates the suggestion that the manufacturers of overalls are behind this movement for the purpose of promoting the sale of overalls, and as emphatically points out that the movement can have none other effect than that of boosting the price of a commodity to men who are much less able to bear this increased cost than the men who are, by their example, fathering the overall movement. The Kitchen Overall & Shirt Co., Ltd., of Brantford, doubts very much the wisdom of the movement and say they do not see any reason for an increase in price at the present time owing to the demand.

Raw Materials Scarce

"We consider it detrimental to identify the overall manufacturing business," says Mr. Poapst, "with the present overall fad. Contrary to the prevailing belief that has been promulgated through this fad, the raw supplies of cotton have been so scarce as to render them most difficult to procure, and we think the result of the fad will simply be to increase the cost and difficulty of production, to the detriment of the class of people who have legitimate use for working clothes and upon whom the trade must rely.

Public Greatly Mistaken

"The consuming public through characteristic propensity and no practical reason has taken a most mistaken presumption of the cause of the fad. They appear to think that the manufacturers promoted it, whereas nothing could be more erroneous so far as we can view it, and I think it would be highly expedient to have this brought seriously to attention in your editorial pages. The whole thing is undesirable and generally to the disadvantage of the manufacturer for the reason above mentioned. We view with disapproval the resulting imposition of what will probably be regarded as an excessive price upon the class of people who have practical necessity for working clothes and for whom the undoubtedly exhausted supplies for cotton should be reserved as far as possible. It is obviously undesirable that the price to the consumer should exceed a certain limit, but we think this will be the result of the fad and there is likely to be a breaking up of the distribution of expense that will simply be an extra burden to the manufacturer.

"We think also that a large quantity of working clothes appropriated by faddists will simply be thrown aside in a short time and be unused and that a needless waste will occur."

No Cause for Advanced Prices

J. F. Kitchen of the Kitchen Overall & Shirt Co., Ltd., of Brantford, stated to MEN'S WEAR REVIEW that they had received extra large orders for overalls during the past couple of weeks. "During the past two weeks," he said, "we have received a very large number of mail orders; whether this is the result of this movement or not we cannot determine, but are inclined to think it is in view of the fact that higher prices have been intimated. We do not see any reason why prices should be advanced at this time on account of any extra demand. There has been during the past five years an exceptionally large demand for workmen's apparel. Prices have been advanced several times but only on account of the increased cost of material and labor; so we wish to make it plain that an extra demand at this time will not be the cause of any further advance in the price of our production.

Cannot Increase Production This Year

"We are in the overall and shirt business and naturally wish to increase our production. Under normal conditions we might welcome this movement; but owing to the scarcity of all grades of cotton materials do not anticipate that we can increase our production this year.

"To what extent overalls will be worn to churches, theatres, schools, etc., we do not know; but we must admit that we were very much surprised when we ascertained that a large number of the pupils of the Brantford Collegiate Institute are attending school in blue jeans. One of our worthy citizens wore a suit of our 'Signal' overalls to church with rather dire consequences; so the overall movement is having its ups and downs." The "dire consequences" to which Mr. Kitchen refers happened when a father walked into church with overalls on and sat down beside his daughter who had preceded him to church. On seeing him, the daughter fainted and had to be carried out of church and taken home.

SOME OF THE "LIVE WIRES" IN BUSINESS

(Continued from page 58)

takes up the very problem with which this merchant is confronted.

The idea in general has been so worked out that any one can see its potential possibilities. Any merchant can prove to himself that such a file can be established with only a little work and kept up with even less. An outline in general with a few of the subheadings is given below:

The first general heading is Buying. Under this come many sub-divisions: (A) Resident buying, buying in special lots, returning goods, and others.

Selling is another that has its place; (B) Under this general heading can be placed many kindred subjects—Unique sales idea, wholesalers' suggestions, selling by mail, follow-up letters.

Store Management is also given due attention; (C) The following were arranged: Competition, stock turns, compensation, accounting systems, pay rolls, overhead, collections, invoices, building up weak departments, help problems, merchandising and delivery.

Store Policy is not forgotten; (D) Here were collected such articles as: Service to customers, atmosphere, adjustments, telephone orders, price cutting, premiums, price maintenance, cash and credit, discounts, competitive prices, returned goods' evil, one price policy, mail-order competition, approvals, carry your own packages, trading stamps and gift certificates.

Retail Advertising comes in for special mention; (E) This field took in: Co-operation with nationally-advertised goods, truth in advertising, space allotment to departments, out-of-town advertising, advertising for a new store, and anniversary sales.

Trimming has also a place of its own; (F) Numerous articles and illustrations on window and interior decorating and trimming, as well as hundreds of displays come under this heading.

Miscellaneous next in order; (G) Includes everything not mentioned above. For example: Store leads, shop-lifting, detailed information culled from articles dealing with the particular merchandising of particular articles, until almost any article named had a similar clipping showing how this particular thing could be disposed of advantageously.

Anyone can see the inestimable value of such a system. Anyone can see that with the number of trade periodicals the average merchant subscribes to he has not the time to read them all as he would like, yet he has time to clip from these periodicals and file these clippings away.

"WHERE-TO-BUY"

DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
Leather Goods and Novelties
212-214 Mappin Building
Montreal.
Uptown 398
Our Specialty—
Men's "Victory" Belts
If its "Victory" it's leather.

SIGN AND CARD WRITERS' SUPPLIES
FIRST AID TO THE
Card Writer and Window Display Man
SUPPLY DEPT.
Toronto ADVERTISING SYSTEMS Main 480

MILITARY RIDING BREECHES
There's a growing demand for military riding trousers both by trade and general sporting public, fishermen, huntsmen, etc., etc., all demanding them. We have quantities to sell either privately or to trade.
DIAMOND METAL CO., Limited
871 St. Paul St. W., Montreal
(Opposite Haymarket Square)

SHOW CARD WRITING
A MONEY MAKING PROFESSION
FOR BOTH MEN AND WOMEN
Easily learned in short time by simple method. We teach you how. Write for booklet.
AMERICAN SHOW CARD SCHOOL
220 Ryrie Building
Yonge and Shuter Sts., TORONTO, Canada

Telephone East 7526
GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

BRIGHT AND SNAPPY
SHOWCARDS, SIGNS, PRICE TICKETS
MAIL ORDERS Given Prompt Attention
SHOW CARD DEPT.
ADVERTISING SYSTEMS
16 Ryrie Bldg. TORONTO Phone: Main 480

A NEW NOVELTY?
PUT A CUT OF
IT HERE

AGENCIES WANTED
For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.
Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

Increased Rates On Periodicals

While the publisher of a periodical is busy explaining to his readers the various difficulties which confront this or that business section of the community, it is well perhaps that he put in a word for himself. The pathway of the publisher to-day is not one strewn with roses; he is having to meet the same increases in cost of equipment, labor, ordinary overhead and, what is most important, raw material. And after the periodical is "off the press" he is soon to be faced with an increase in postage rates.

An indication of the scarcity of the raw material can be gleaned from two incidents. The "Saturday Evening Post" —an American publication that has a tremendous circulation in Canada—has been withdrawn from the Canadian newsstand trade. Similar action has been taken by Collier's, and it is altogether probable that other American periodicals will follow suit in the near future. The second incident is the proposal of U. S. Senator Underwood that retaliatory action be taken by the United States if the export of Canadian pulpwood to that country is forbidden. These are incidents which point to the world-wide shortage of paper.

Not only are certain periodicals withdrawing their issues from the Canadian newsstands, but many are increasing their rates of subscription and advertising. Within the last year, many periodicals and daily newspapers have almost doubled their subscription rates and have made substantial advances in their advertising rates. Just what the increased costs which have been piling upon publishers amount to is illustrated in the case of a large metropolitan daily which will have to meet increases totalling over $250,000 during 1920. Yet the bulk of its subscriptions will have to be filled at the rates prevailing last year and most of its advertising carried at last year's rates because of contracts which it is under obligation to carry out.

It is little wonder that publishers are no longer able to continue rates based on costs of years ago. In most cases these rates have advanced in small proportion to the increased costs of everything that goes to comprise the periodical.

Publishers generally are advising either through their editorial columns or by personal letter that subscription rates are soon to be raised, and that renewals in time may save money later on.

TRIPLE MILLER WATERPROOF VALUE
Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN
D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

LETTER SERVICE
MULTIGRAPHING
Addressing Folding Inserting Mailing
NEW UP-TO-DATE EQUIPMENT
Write for Prices
Letter Service Department
ADVERTISING SYSTEMS
216 Ryrie Bldg. TORONTO Phone M. 480

SHOWER PROOF GARMENTS
FOR
Ladies and Men
We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
SCHWARTZMAN BROS.
1448 St. Lawrence Blvd Montreal

AGENCIES WANTED
For
Alberta and British Columbia
Advertisers want connections in staple dry goods, ladies' ready-to-wear, or men's goods lines. If it would be advantageous are prepared to finance a Western stock for sorting business between placing. We are thoroughly in touch with trade conditions in these two provinces, and have successful experience in the executive and financial as well as sales departments of wholesaling and retailing. We will guarantee to increase your Western business along safe lines. Address P.O. Box 203, Edmonton, Alta.

Place Your Order Now

for

Carhartt Khaki Trousers and Allovers

If you expect to get deliveries for this season's trade, orders should be sent in at once. You will then get your goods in plenty of time to meet the summer demand. What applies to trousers and allovers, applies also to overalls and work gloves. The far-sighted merchant saves himself much worry and probable disappointment —not to mention loss of sales through overdue deliveries—by sending in a statement of his requirements well in advance.

The Hamilton Carhartt Cotton Mills, Limited

Toronto, Montreal, Winnipeg, Vancouver

Manufacturers of Carhartt Overalls and Work Gloves for men; and Carhartt Allovers for men and boys.

A Carhartt special in Gloves

For 30 days only, or until June 15 next, we will accept orders for these Special Carhartt Gloves at the following prices:

Lot 800—Full Split Gauntlet, $6.00 Doz.

Lot 801—Full Split Glove, Band Top, $5.75 Doz.

Lot 803—One Finger Full Split Mitten, Gauntlet Cuff, $5.75 Doz.

Lot 804—Full Split Mitten, Band Top, $5.75 Doz.

These gloves are well made and well finished in every way, of first-class stock, and of regular Carhartt standard. Let us have your order now for what you may need. You'll save some money and much time, and avoid the necessity of paying higher prices later. Write, or wire, or use the coupon.

Hamilton Carhartt Cotton Mills, Limited

Toronto Montreal Vancouver Winnipeg

Manufacturers of Carhartt Overalls and Work Gloves; and Carhartt Allovers for men and boys.

Please send me at once

.....

.....

Name .....

Address .....

If You Are Interested

in hitting the H. C. of L. a real husky smash — and doing away with all this talk of wearing overalls —

ELK BRAND CLOTHES

Here's How!

We are offering for immediate delivery from stock a large number of men's suits, in good English Tweeds at

$16.50 to $30.00

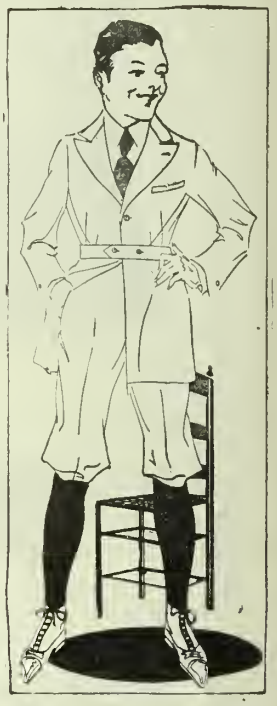
These suits are exceptionally well made and will stand a great deal of wear.

a real bargain

Also a large variety of

Boys' Suits

for immediate delivery at Popular Prices



J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 VITRE ST. WEST MONTREAL

CANADIAN CAP TORONTO

STYLE PLUS VALUE

To insure getting the Hat or Cap they want, well dressed men seek the merchant that sells

Canadian Brand Products

In them you find style and value combined

Make yours the sought for shop

TWEED HATS

Made of the best fabric possible to obtain, with a perfection of detail to finish.

Our range is well assorted, every hat is well made and will retain its shape in every kind of weather.

A card will bring our Samples or Salesman

CANADIAN BRAND CAPS

Are perfect in every detail and the price is no more than asked for caps of inferior quality.

Our range for Fall 1920 is now complete.

Canadian Cap Co.

Richmond St. W. - - Toronto

THE J.B. GOODHUE CO. LTD. ROCK ISLAND, QUE. MANUFACTURERS OF STAR BRAND OVERALLS, SHIRTS, PANTS &C.

SELL THE FAMOUS "STAR BRAND" OVERALLS

The workingmen know Goodhue's through long and honorable service.

A steady seller, always above par. Now is the time to link it up with your business.

FOR SALE HERE

Display this Card in your shop window

Made By

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg. Ottawa: 76 O'Connor St.

Look for the "Wear-well" Trade Mark

It is our guarantee of quality and workmanship that goes with every pair of "Wear-well" Trousers.

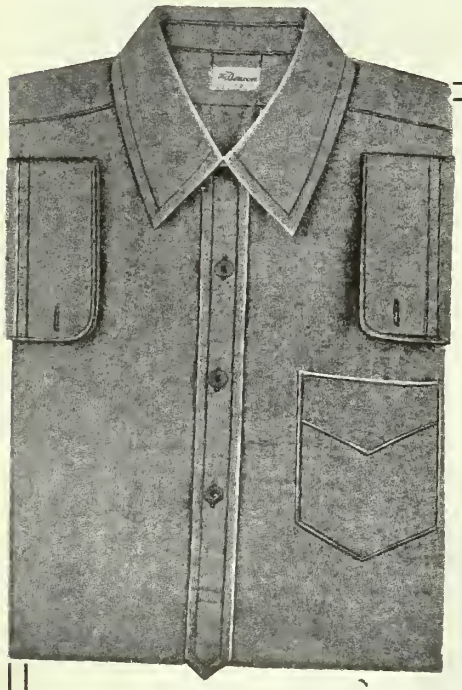
Our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

Our large stock of staple goods, including some splendid blue Serges is of such attractive value you cannot afford to miss seeing our samples.

Riding Breeches a Specialty.

Levine Mfg. Co.

162 John St., Toronto



Right Now

you can sell a lot of these

Excellent Work Shirts

For they are exactly the **right kind of serviceable** wear resisting shirts that the Canadian workman needs in these days of increased industrial activities. They are worth seeing and worth selling. And the prices are the kind that makes selling easy and profits good.

Our lines are: Working and Outing Shirts, Flannels, all shades, Tweeds, Sateens, Drills, Oxfords, Flannelettes, Night Shirts, Pyjamas and Boy's Waists. Our representative will be glad to show you these lines.

The Deacon Shirt Co.

Belleville Ontario

Are You Getting the Business

you are justified in expecting at this time of the year? Raincoats are a real live business-getting line right now—providing you have the kind of coat the public wants, and that means the only one which combines all the good points necessary for popularity.

The Famous Exemplar Showerproof

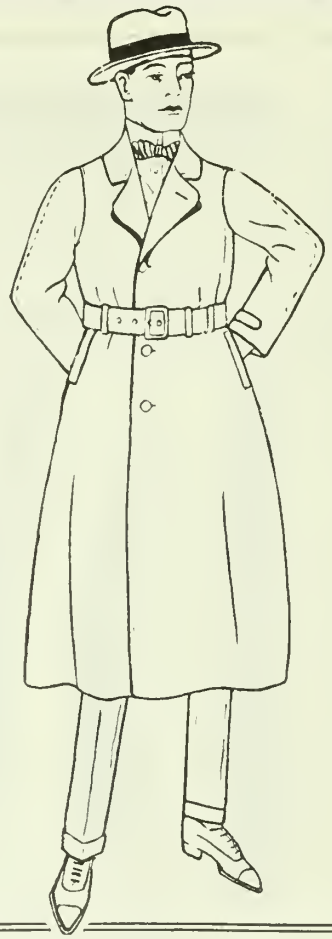
The incomparable, perfect, all-weather coat. dressy always, always in good taste, and supreme as a utility garment. We are as proud to offer these coats to you as you would be to offer them to your particular trade.

ENGLISH MADE
FROM THE
BEST ENGLISH GABARDINES

As we have been appointed sole agents for Canada, we are in a position to supply all demands within the shortest time.

Samples gladly sent if you are interested

CLAMAN WATERPROOF LIMITED
243 BLEURY ST. MONTREAL



The Label that made Canada Famous for its Reliable Clothing

Advertise Your Business

By Handling

Progress Brand Clothing

Nothing advertises a merchant more effectively than the class of goods he sells. PROGRESS BRAND CLOTHING has built up many a sound business in Canada. You—can do the same. Dependable merchandise at reasonable prices is the keynote of success.

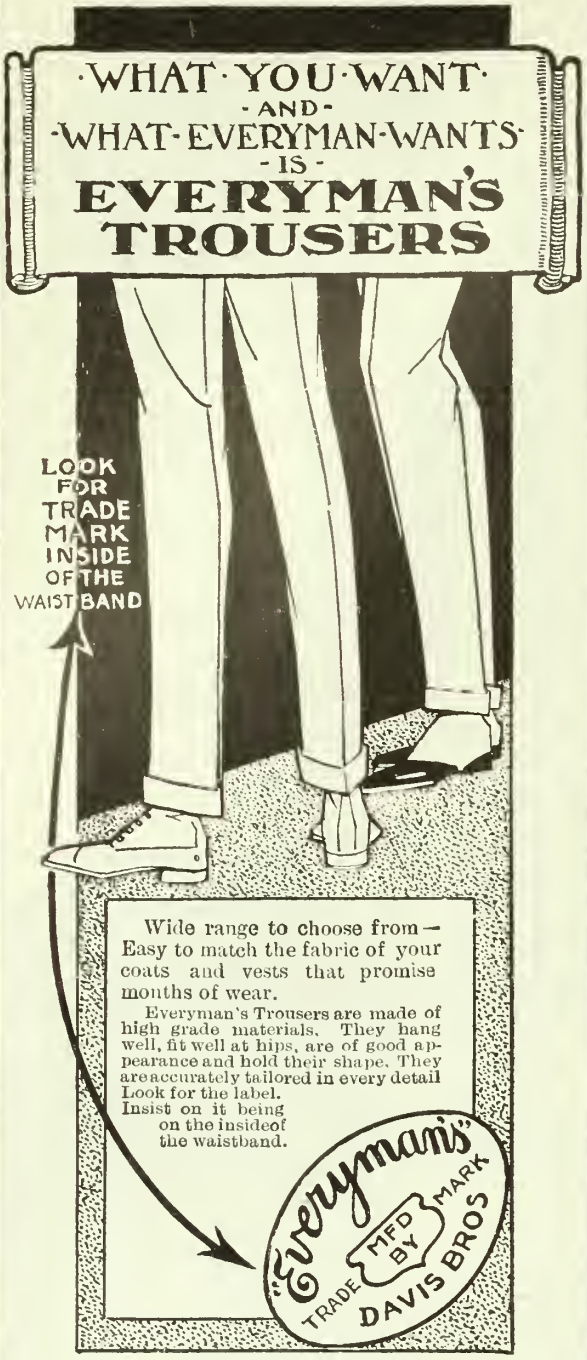
All orders promptly attended to. Correspondence solicited.

Write

H. Vineberg & Co., Limited

Makers of Progress Brand Clothing

1202 St. Lawrence Boulevard, Montreal



To Our Customers

The "Overall Movement" will not have any material effect on prices. The time to place your order is NOW. Protect yourself against an advance in price and ensure prompt delivery.

DAVIS BROS.
HAMILTON, CANADA

Special Values

"Direct from Mill *to the Trade"*

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool **Scotch Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers Mappin & Webb Building 10 Victoria Street MONTREAL *Commission Merchants*

NOW

The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at TORONTO and WINNIPEG

Twice a Month

Tore the British Flag from the Wall

RACING STORIES

BY FRASER

HERE'S still another big feature in this number —the first of a series of new race-horse stories by W. A. Fraser, the master of turf fiction. Mr. Fraser knows horses and can weave better stories about the devious ways of the race track than any author living. "The Man From the Desert" is a corking good yarn, full of action and color.

Coming in early issues in this series, "A Safe Bet," "The Psychological Nut" and "The Night-Riders."

FURTHERMORE

The Calm at Ottawa.
By J. K. Munro.
A review of political activities.

The Thread of Flame.
By Basil King.
A powerful novel.

The Market Hunter.
By Robert W. Chambers.
A short story.

Baseball in Canada.
By George W. (Knotty) Lee.
An interesting article.

The Parts Men Play.
By Arthur Beverley Baxter.
A brilliant novel.

Binding the West with Bands of Steel.
By J. L. Rutledge.
M. J. Haney's story of the building of the C.P.R.

Bartering the Indies.
A review of press comment.

The Trade of England.
By Douglas Carswell.
A vivid poem.

IN the May 1 issue of MACLEAN'S (now on sale), appears an article by a young Canadian girl who was sent last Fall to teach the children of a German settlement in the West. The settlers, who belonged to a strange religious sect, were determined not to learn the English language or to adapt themselves to Canadian ways. The law demanded that they have a Canadian teacher, however, and so the writer went to live at the settlement.

She tells a graphic and sensational story of the conditions that she found there and of the hostility which showed itself in the tearing down of British flags and the turning of the King's picture to the wall.

This article is bound to create a tremendous amount of interest and discussion throughout the country. Read it—"In an Alien Community."

The Funniest Man in America

TAKING it all round, the funniest man in America is Pelham Grenville Wodehouse. As the author of such laughable musical reviews as "O Boy" (which ran two years in New York) and "Ask Dad" and of such deliciously humorous novels as "Piccadilly Jim" and "A Damsel in Distress," he has catered more extensively to the risibilities of the public than any other fun-maker. He has just completed his funniest and best novel and it starts in May 1 issue of MACLEAN'S— a big instalment full of laughs. Don't miss the first instalment of

"THE LITTLE WARRIOR"

Illustrated by C. W. JEFFERYS

The Wagging of the World

In the "Review of Reviews" department the best articles from all magazines the world over are reprinted in condensed form. There are twenty or more splendid articles in this department.

You pay no added exchange when you buy Canada's National Magazine

Over 80,000 Canadian Families Read

MACLEAN'S

"CANADA'S NATIONAL MAGAZINE"

MAY 1st ISSUE *Now on Sale at All News Dealers* *20c*

Dependable Clothes For Boys

These wonderful boy's suits are the nattiest best wearing kind of clothes any boy ever wore.

Their snappy well-cut lines, attractive materials and all-round wearing qualities are the kind that make and keep customers.

Our travellers are showing especially fine values in staple goods. See our lines—then judge Quality and Style for yourself.

JAMES & CO., Limited

Manufacturers of Boys' and Youths' Clothing

200-206 Adelaide St. W., Toronto

TAILOR CRAFT TRADE MARK

Tailor Craft Clothes

in the

New Autumn Fashions

present, in an unusually complete blending; the much desired styles with the wider range of materials. It is usual for TAILOR CRAFT CLOTHES to show their superiority plainly in every respect, but never has their supreme individuality been more apparent than it is to-day. With this point in view it is distinctly to your advantage to hold your order until you have seen the samples offered by our representatives, who are now on the road.

DOMINION CLOTHING CO.

157 St. Paul St. West - Montreal

THE ONTARIO BRAND

First in Style Quality and Workmanship

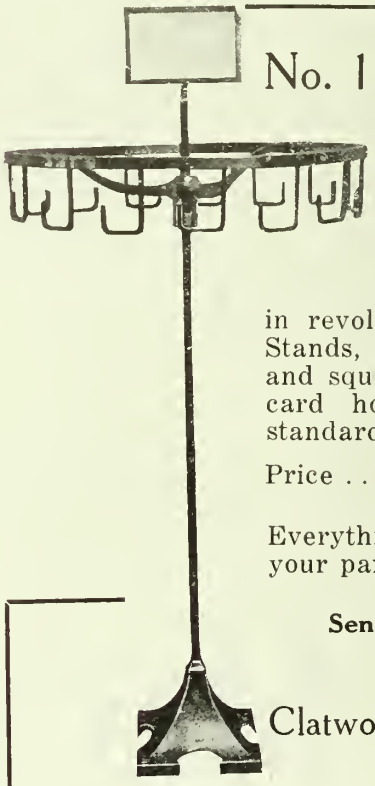
Your customers will readily recognize value above the ordinary in our range of men's and boys' caps.

Included in our assortment is a line of fine English Tweeds that are a little different from the ordinary and for correct headwear they are unequalled.

If you have not had a visit from our representative, drop us a card.

Ontario Cap Co.

34 St. Patrick St., Toronto



No. 1130 Eiffel Tie Stand

The Very Latest

in revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3x5 card holder on top of standard.

Price $7.75

Everything in Stands for your particular trade.

Send for our new Catalogue.

Clatworthy & Son Ltd.
Toronto

REPRESENTATIVES:

Vancouver, B.C.: M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que.: Graham Harris, 31 Drummond St.
Winnipeg, Man.: O'Brien Allan Co., Phoenix Block.
Halifax, U.S.: D. A. Gorrie, Box 273.

Big Sales Possibilities for

WHITE MARATHON

BELTS OF WASHABLE FLEXYDE

Practical — Serviceable — Washable

TWO WIDTHS—STANDARD 1"—SPORT MODEL ¾", WITH GOLD FRONT OR NICKEL SILVER GIANT-GRIP BUCKLES

THE new Ivory White Marathon Belts of Washable Flexyde offer dealers an exceptional opportunity for profitable Summer business—a practical, serviceable, washable belt for Summer wear with light clothes, palm beach suits and flannel trousers. This is one of the most popular belts ever offered and it is sure to increase in popularity. We suggest placing your orders now to insure delivery.

Samples of the new ivory Marathon belt and schedule of prices covering the complete Marathon line forwarded on request

JONES & ROBINSON, BROCKVILLE, ONT.
Exclusive Canadian Distributors of Marathon Flexyde Belts
FULL LINE CARRIED IN STOCK AT ALL TIMES

MARATHON
WASHABLE FLEXYDE
BELTS

are being advertised in the largest and best newspapers in many cities, and in "Vanity Fair," by the largest and most intensive advertising campaign ever conducted on belts.

Reduce the High Cost of Overalls

by offering your customers Men's and Boys' Clothing made by—and bought from

The Alert Clothing Company

acknowledged the most popular priced Men's and Boys' garments in Canada.

Samples with lowest quotations sent express prepaid on application.

Write

THE ALERT CLOTHING COMPANY

1202 St. Lawrence Boulevard
MONTREAL

"Craftana"

Registered No 262 005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

Sock Sales

Sock sales can be made profitable if you carry a high quality, dependable line for which there is an established demand.

IRONSOX

have built up a solid following among men who discriminate when they buy socks.

"They wear like iron, but they feel like solid comfort."

Ironsox come in Lisle and Mercerised lines.

We are the Canadian selling agents for this popular and profitable brand.

Caulfeild, Burns & Gibson, Limited.

60-62 FRONT STREET WEST, TORONTO

We Are Prepared To Take Our Loss Now

Notwithstanding that the Clothing Manufacturers' Associations of Toronto and Montreal have granted their employees an increase of 13% and that our prices for Fall have been figured at the **lowest possible margin since we have been in business,** nevertheless in order to stimulate business and to unload the enormous heavy stock we are carrying of raw materials in woollens, linings and sundry trimmings, **we are prepared to reduce 10% on all prices quoted for Fall, 1920.**

Notwithstanding the fact that raw materials in woollens and cottons are advancing constantly, we are doing this to stimulate business and give our customers a chance to defy competition.

Take time by the fore-lock, and profit by our loss. Do your placing right now.

We are not panic-stricken, but we want our customers to continue doing normal business and to place them in a position so they can sell high class suits of the renowned **College Brand Clothes** quality at reasonable figures.

Very large reductions on immediate seasonable goods on our racks ready for shipment **(including hot weather goods of two-piece suits).**

Will be pleased to submit samples upon request, express prepaid with very special quotations for quick clearance.

ACT QUICKLY!

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)

TRADE MARK

HERCULES

HE can tell YOU

What a good shirt is, so can the thousands of men who are wearing "Hercules" shirts year in and year out. Makes no difference whether it's a work shirt or a negligee shirt, the wearer is enthusiastically willing to "tell the world" there are a few good things left in spite of the prevailing unrest.

It's the business of the "Hercules" to do away with unrest. When your customer puts it on he knows it looks good, he's sure it feels good, and he's certain it is good. So—away with unrest! He's willing to buy another.

That's the kind of a customer you make every time you sell a "Hercules."

Just at present, outing and work shirts are especially good sellers. Let's tell you about them.

THE HERCULES GARMENT COMPANY, LIMITED

Head Office: Montreal *Factories: Montreal and Louiseville, P.Q.*

Choose Your Season's Stock

from our fine assortment

Our range of staple goods including Blue Serges, Greys, Fancy and Plain Worsteds are of such unusual value that as a progressive merchant catering to important trade you will want to see our models.

Our travellers are now on the road. If they do not call, post card us and we will be pleased to send samples prepaid

Toronto Clothing Mfg. Co.

200-206 Adelaide St. W. **TORONTO**

BOYS LION BRAND CLOTHING

Clothing that will boost your sales and make satisfied customers.

Our Special Line of

Boys' Suits Bloomers and Overalls

will appeal to dealers who desire to carry a line that will make consistent customers.

Their snappy, well-cut lines, attractive materials and genuine, all-round wearing qualities make them of such value that you can not afford to miss seeing them

Write us for sample order.

THE JACKSON MFG. CO.

LIMITED

CLINTON, ONTARIO

Factories at

Clinton, Goderich, Exeter and Hensall

Attract the "Best" Custom by featuring "CEETEE"

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.

Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience—it is made in all weights—sizes and prices to suit every requirement and bears the diamond-shaped label as illustrated.

TURNBULL'S UNSHRINKABLE NATURAL WOOL

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

GUARANTEED UNSHRINKABLE CEETEE PURE WOOL

THIS TRADE MARK IS ON EVERY GARMENT

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

The Dale Wax Figure Co., Ltd.

are always ready to meet your requirements in fixtures especially suitable for your trade.

Have you seen our new Art Fixtures? If not write us for catalogue. They are entirely new and will enable you to display your goods so as to make customers out of onlookers.

Dale Quality spells perfection.

DALE WAX FIGURE CO., LIMITED

86 YORK ST., TORONTO, ONT.

Agents: P. R. Munro, 150 Bleury St., Montreal; E. R. Bollard & Son, 501 Mercantile Bldg., Vancouver.

Notice to the Trade

There is only one Vineberg Pants Co. that sells the

Popular Brand Trousers

and any other firm selling goods under that name is infringing on our trade and trademark

KINDLY BEWARE

Our representatives are now on the road with a full line for Fall and immediate. If you were satisfied last season, think of them again.

160 McGill Street, Montreal

PREPAREDNESS

Is a Big word but a small meaning.

Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systemizing for your Business and energy, success and prosperity for 1920.

McNabb's Sales System

158 Wallace Ave. Toronto, Ont.

PHONE KENWOOD 1443

Our Little Men No. 197

Moving Time Better Business

One of the surest and quickest ways is to **display your goods to better advantage.**

And one of the easiest and most essential ways of doing this is to buy your

BUST FORMS FIXTURES, ETC.

from DELFOSSE & COMPANY. Our new illustrated catalogue will help. If you have not received one write us.

This boy form is made on the same principle as the men's form sizes 24, 26, 27, 28, 30, 32.

DELFOSSE & COMPANY

Corner Craig and Hermine Sts., Montreal

Loose Credits
Mean
High Prices

Merchants buying for cash or its equivalent need not pay exorbitant prices for men's and boys' clothing.

We are serving the best and closest buyers in Canada. We can serve you.

Write for samples and prices to

The Alert Clothing Company

1202 St. Lawrence Blvd., Montreal

WILLIAM SCULLY MONTREAL TRADE MARK REGISTERED

Do you know
what this trade-mark means
to organizations using

GOLD AND SILVER EMBROIDERED BADGES

It Guarantees

a standardized line of strictly high-grade uniform equipment to every user of uniforms, uniform caps, badges, etc., in civilian and military life. Bands, police and fire departments, railways, steamships, express companies, and many other branches of activity in which uniforms are essential.

Estimates and Individual Designs, furnished on request.
Write for illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL

THE FINAL ACHIEVEMENT

in the art of making DEPENDABLE RAINCOATS is the

DAVIS "STORM RESISTA"

Stylish and Serviceable

for Men and Women

Now Established in Our New Home in the Sommer Building

The complete line of new *"Storm Resista"* models is now being shown by our travellers

H. E. DAVIS & CO.

MANUFACTURERS

Sommer Building - Montreal

Cornwall Pants New Factory

One of the largest and most up-to-date of its kind in Canada devoted to the manufacture of

DRESS, WORK and OUTING TROUSERS
For Men, Youths and Boys

enables us to

DOUBLE OUR OUTPUT OF CORNWALL PANTS

and give our customers the very

BEST DELIVERIES POSSIBLE

with *values* unsurpassed.

CORNWALL PANTS MFG. CO.

Manufacturers of

MEN'S, YOUTHS' AND BOYS' PANTS

CORNWALL - - ONTARIO

Dominion Raynsters
DOMINION RUBBER SYSTEM
THE AUTOMOBILE COATS
"Dominion Raynsters" are really two coats in one—a cloth coat in appearance—an absolutely waterproof coat in service—suited for all weathers.
It is this all-purpose utility—as well as the dependable quality of materials and workmanship—that make "Dominion Raynsters" so suitable for automobile wear.
Suggest "Dominion Raynsters" to your customers when they come for something "to wear in the car."
Styles and sizes for men, women and children, including the popular priced lines. Prompt shipments from our nearest service branch.
DOMINION RUBBER SYSTEM SERVICE BRANCHES are located at
Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Lethbridge, Vancouver and Victoria.

Tooke

HAND TAILORED
SOFT COLLARS -:-
WITH THE TOOKE
HOOK -:- -:-

TOOKE BROS., LIMITED

MONTREAL
TORONTO

WINNIPEG
VANCOUVER

MEN'S WEAR REVIEW

Vol. X | Publication Office: Toronto, June, 1920 | No 6

There's genuine economy in

ART CLOTHES

COOK BROS. & ALLEN LIMITED

Made to Measure

The man accustomed to a good smoke tries a nickel cigar, he takes a couple of puffs, and away she goes, no satisfaction and money wasted.

When a man accustomed to "Art Clothes" buys a cheap suit, the result is much the same, he wears it a time or two and away she goes, no satisfaction, money wasted, false economy.

Don't kill the reputation you have made by selling junk, its only good for one round.

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

MEN'S WEAR REVIEW, June, 1920. Volume X. Published every month by the MacLean Publishing Co., Limited, 143-153 University Ave., Toronto. Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

Bengard

BENGARD
"ASHTON" MODEL
SUMMER, 1920.

Stabilizing Values

is—and has been, our unceasing aim from the moment that market conditions became unsettled—and uncertain.

WITH a high standard both of workmanship and quality to maintain, we have laboured unceasingly to give to our trade, the very best that is possible.

ON this basis, your interest is invited in our Fall and Winter Styles—designed with our usual care for the details of tasteful novelty and painstaking finish.

B. Gardner & Company
Montreal

Bengard
B·GARDNER & CO

Bengard Clothes

PALM BEACH—THE

Only a few years ago nobody would have suggested a Palm Beach as a substitute for a wool or worsted suit for spring and summer wear.

But the introduction of our De Luxe make with its style and fit, and its unusual percentage of hand tailoring, brings Palm Beach to a point that closely approximates the finer grade of worsted suits.

So closely in fact that the retailer who fails this season to devote a

Cohen,

PANTS

ECONOMY SUIT

proportion of his space and efforts to the selling of strictly summer fabrics may find out too late that he is not only missing a remarkable merchandising opportunity, but that he is actually failing to adequately meet a wide popular demand.

Our De Luxe Palm Beaches and Crashes are not merely made for comfort. They are made to please the most discriminating dresser and to sell at half the price.

Goldman & Co.
NEW YORK

OVERCOATS RAINCOATS SUMMER CLOTHING

The Wanted Cravat

Batwing ties, as you know, are very much in favor at present—more so than for several seasons past. We have many silks with small designs and other suitable characteristics for this style of neckwear. An open order will have our best attention. Prieed from $7.50 the dozen.

A. T. REID CO., LIMITED, - TORONTO

Manufacturers

The English Foulard shown above. Navy or black with white dots. Extra quality, $9.00 the dozen.

The BROCK Hat

MADE IN BROCKVILLE, CANADA.

YOUR hat requirements for Fall and Winter will be best served by ordering your stock early.

The reputation of the Brock will enhance the reputation of your store.

Made by

The Wolthausen Hat Corporation

Limited

Head Office and Factory : BROCKVILLE, ONT.

MONTREAL : Mappin & Webb Bldg. **TORONTO : Cosgrave Bldg.**

A. R. C. PRODUCTS

are IDEAL for

Sportsmen, Farmers, Lumbermen, etc., because—they are designed with the idea to give comfort.

ARC BRAND

This Trade Mark is our guarantee that you can assure your customers that the BEST material and workmanship are embodied in every line manufactured in our factory—the largest Patent Leather Plant in the British Empire.

Our lines are: **Working Shirts, Mackinaws, Automobile Gloves and Working Gloves.**

We tan our own leather which enables us to give better value than our competitors.

A. R. Clarke & Co., Limited

TORONTO

MEN'S SUITS

Meet the new conditions prevailing to-day on the market. The consumer is looking for a cheap suit as the high cost of living is draining his pocket book. We have made a few hundreds and they sold in stampede! We are offering more of them at

$15.00

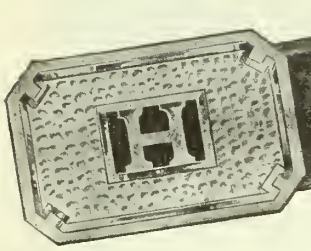
In order to get there we have to make a tremendous turnover on a very small profit and short terms to roll the ball fast, so this *Special* offer at this *Special* price is at the *Special* terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

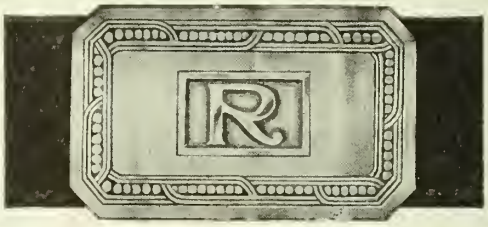
234 ST. LAWRENCE STREET MONTREAL, QUE.



Style No. 1588

Style No. 34308

Watch Your Stock—There's a Big Demand for Hickok Belts and Initial Buckles

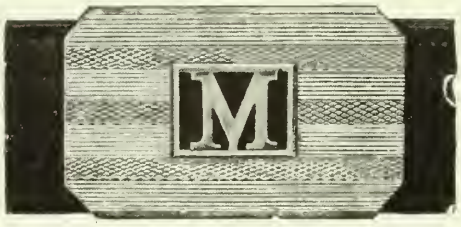


Style No. 1518

Keep your stock of Hickok Belts and Initial Buckles complete at all times, especially at this time of the year, to meet the big demand for these famous belts and buckles for men, young men and boys.

There are many new Spring and Summer designs. Have you seen them? If not, advise us at once.

Style No. 1527



Style No. 1589

The Hickok Mfg. Co., Ltd.

33 Richmond Street West
Toronto, Canada

COLOSSUS

THE BIG SHIRT

Made in Heavy Woven Cloth in Plain Colors, Blue Chambray and Fancy Stripes and Checks.

Extra large Body and Sleeves.

Double stitched throughout.

Full Yoke and Pocket.

Extension Neck Band and Gussets.

A Real Workshirt.

Value, Durability and Comfort.

The Canadian Converters' Company, Limited
Montreal

NOVELTY of design, combined with unusual harmonies of color, has placed Penmans Sweater Coats high in the estimation of men and women who love outdoor life.

Penmans have realized that this popularity can only be retained by backing up style and color with quality; and have accordingly knit comfort and durability into every garment.

You will find it a pleasure to show these coats. Your Trade understands the value of Penmans label.

Penmans Sweater Coats

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris. *Also Makers of Underwear and Hosiery.*

11T

"Fit Well" WATERPROOF
BEST BRITISH MAKE

KEEP HIM SMILING!

Without a doubt

Many merchants have made a Success of the waterproof trade because they foresaw the possibilities of the

Fit-Well

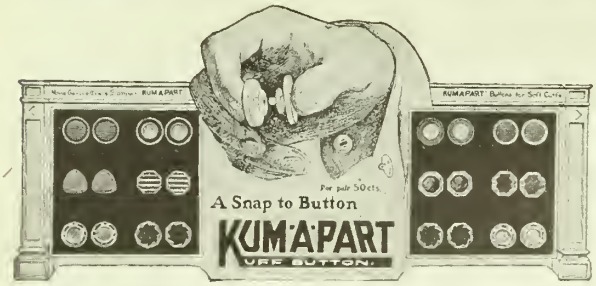
the ideal waterproof, combining security with appearance. It is of clever and modish design — the final achievement in the styling of good waterproofs.

We can supply all demands promptly. Travellers are now on the road.

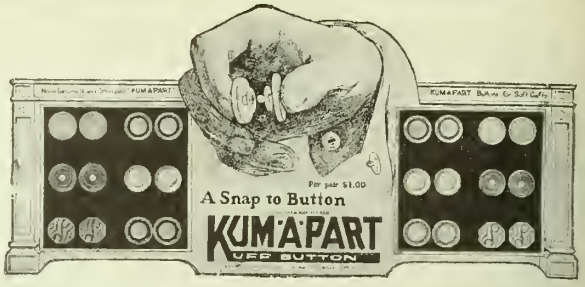
S. RUBIN & COMPANY

Mfrs. of the "Fit-Well" Waterproofs

Our New Address:
New Sommer Building, 37 Mayor Street
MONTREAL



No. 01163—Cream Display. Costs $4.00 net. Sells for $6.00.



No. 01168—Blue Display. Costs $6.50 net. Sells for $12.00.

No. 01152——Green Display. Costs $9.00 net. Sells for $18.00.

No. 01159—Blue Display. Costs $6.50 net. Sells for $12.00.

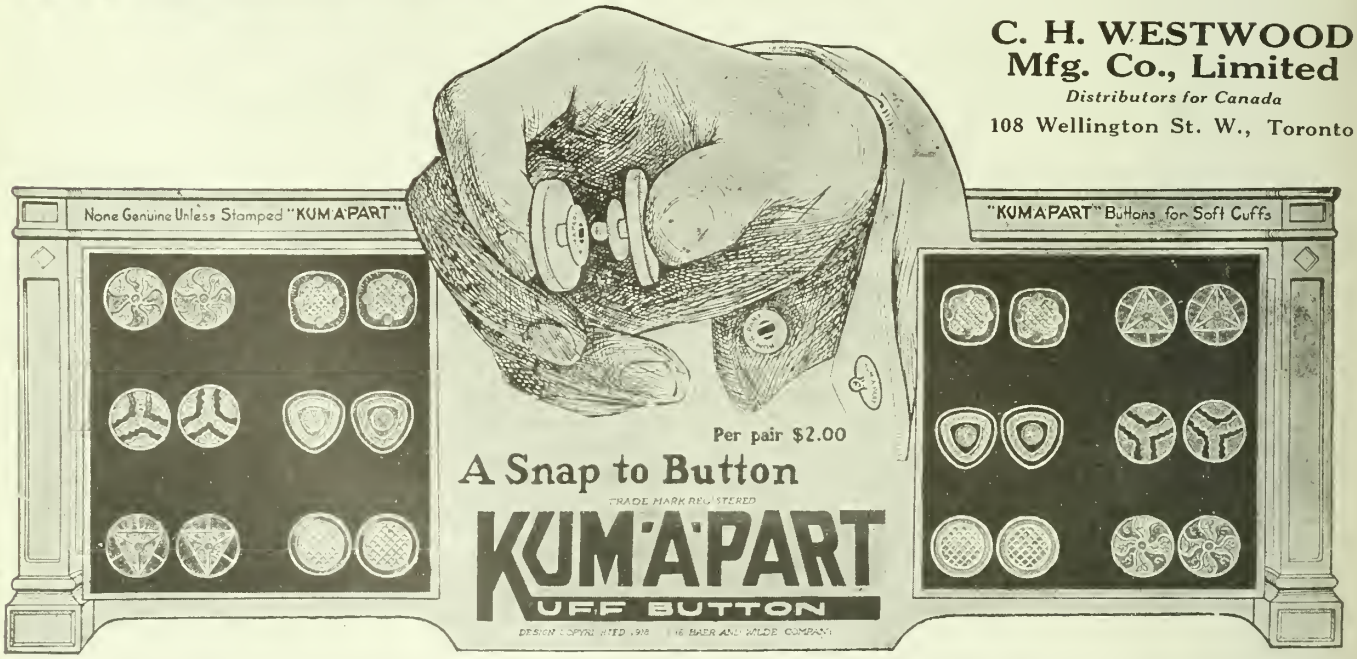
Right now is the biggest selling season for—

KUM-A-PART UFF BUTTON

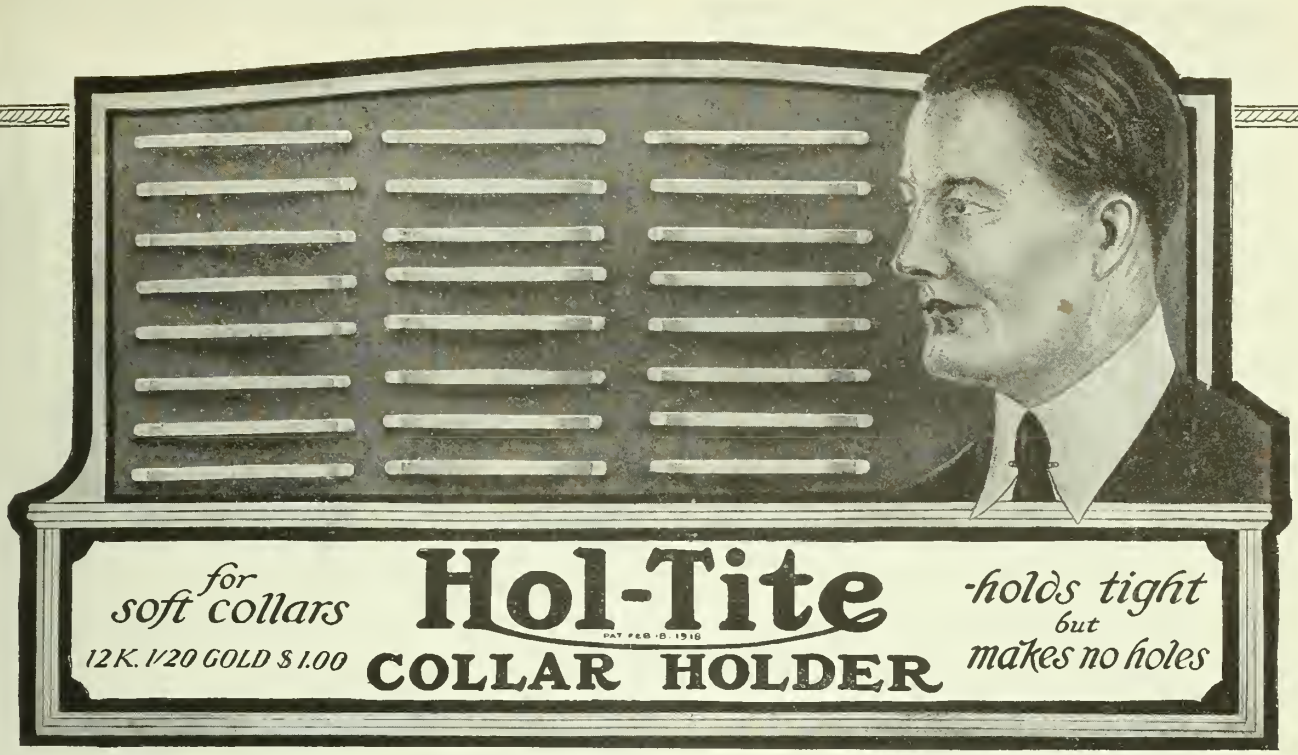
THE convenience of the KUM-A-PART idea and the classy quality of KUM-A-PART designs are winning millions of men to this new button for soft cuffs. And right now this year-round seller hits the peak of sales! Don't miss a KUM-A-PART sale just because the range of choice you offer is too limited. KUM-A-PART profits are too handsome to lose! Check over your stock to-day. A wire or postcard will make your assortment complete immediately.

Send it NOW!

C. H. WESTWOOD Mfg. Co., Limited
Distributors for Canada
108 Wellington St. W., Toronto



No. 01158—Gray Display. Costs $12.00 net. Sells for $24.00.



A Sensation in Smallwares

Big Profits — Quick Turnover Sells on Sight—Takes Little Space

Every man welcomes the comfort of a soft collar, these warm weather days.

But every man likes a **neat** collar too.

That's why the

Hol-Tite
PAT FEB 18 1918
COLLAR HOLDER

is proving such a sensation it's just the thing men have been waiting for for years.

They're reading about the Hol-Tite Collar holder now— in 24 big national magazines. Put a Hol-Tite display card in your window and you'll bring them into your store. Put one on your counter and you'll sell one or two Hol-Tites with every sale of soft collars.

And Hol-Tites will pay you a **bigger profit** in proportion to the space you give them and the effort you put behind them than other item in your store.

Be up-to-the-minute —order now.

Three Qualities—You Can Sell Them All

Assortment of 50c Sellers
Mounted 2 dozen on attractive black and orange display card. Price complete ....$3.75 per dozen

Assortment of $1.00 Sellers
Consists of 2 dozen Hol-Tites 12k 1 20 gold. Mounted on attractive blue and orange card. Price, complete .....$6.00 per dozen

Assortment of $1.50 Sellers
Consists of 2 dozen Sterling Silver Hol-Tites. Mounted on attractive display card. Price complete ....$9.00 per dozen

C. H. WESTWOOD MFG. CO., Limited
108 Wellington St. W., Toronto

Now's the Season

For Quick Action fill out and Mail the Attached Coupon.

Indicate the number of assortments of 50-cent, $1.00 and $1.50 sellers you want.

If you don't take Hol-Tite profits the other fellow will. Send NOW.

C. H. Westwood Mfg. Co., Ltd.,
108 Wellington St. W., Toronto.

Gentlemen: Please ship at once the following assortments of Hol-Tite Collar Holders:

..... Assts. 50c sellers (2 dozen on pad as illustrated) at $3.75 per dozen.

..... Assts. $1.00 sellers (2 dozen on pad as illustrated) at $6.00 per dozen.

..... Assts $1.50 sellers (2 dozen on pad as illustrated) at $9.00 per dozen.

Name .....

Address .....

12 to 18 1-2

12 to 19

KANT KRACK
TRADE MARK REGISTERED
COLLARS

Men these days are willing to be shown how to economize—and when you show your customers that the original cost of a KANT KRACK collar is about the same as a so-called **"linen"** collar; that it will give

Longer Service

without the daily outlay of laundering and how the

Linen-Like Appearance

of KANT KRACK makes it difficult to detect that it is a composition collar—they will readily see how they could economize and still maintain a well-dressed appearance.

One Price to All Dealers and Satisfaction Guaranteed

One Grade Only And That the Best

Made in Canada

The
Parsons & Parsons Canadian Company
HAMILTON - CANADA
ESTABLISHED IN U.S.A. 1879
ESTABLISHED IN CANADA IN 1907

Canadian Brand Hats and Caps

You can see Style in every line—the distinctive Style that makes these Hats and Caps stand out everywhere for good taste in Men's Apparel, and the workmanship which means wear and lasting satisfaction is there.

When you stock Canadian Brand Hats and Caps you are putting in a stock that will appeal to your customers and attract new trade.

Our range for Fall, 1920, is now complete. A card will bring our samples or salesman.

Canadian Cap Co.

221 Richmond St. W., Toronto

Peck's

At Your Service

Three Big Departments

Clothing
Shirts
Caps

Complete with all the new and standard lines which make up for a complete continuous service.

Many merchants have recognized the fact that PECK'S service is conducive to good business. Better values are hard to find.

Every buyer who aims to protect the interest of his firm should investigate this organization which offers its experience of over forty years to Canadian merchants.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

Do You Get Hot in the Summertime?

Then Consider the Farmer

While the city worker must stand up to his tasks during the hottest days of summer, the farmer must work in the open beneath the sweltering sun. Not only does the heat beat upon him, but he must perform the hardest sort of labor.

He drinks long draughts from the old stone jug of spring water, kept cool in a shady corner of the field, and he perspires freely as his work goes on.

His clothes are soaked with perspiration day after day. The fibres have to stand the strain, but even the best of material is apt to "give" when a farmer pulls an old-fashioned work shirt, that "sticks to his hide," over his head.

With a Kitchen Open-front Workshirt, the farmer has new comfort in the hot days and longer wear from his shirts. He can easily remove

KITCHEN'S
"Railroad Signal"
Work Shirts

without tearing damp fabric which has a tendency to adhere to his body when yanked off, as is necessary with ordinary shirts.

The trade will do well to recognize that the Kitchen Openfront Workshirt has a strong and practical appeal to the farmer. Ask the farmer's wife what causes her husband's shirt to tear in summer. It's a clear case for the Kitchen Openfront on the farm. Be sure to reach your farm trade with it.

THE KITCHEN OVERALL AND SHIRT COMPANY

Exclusive makers in Canada of the famous Railroad Signal Overalls.

BRANTFORD ONTARIO

Men's Knit Goods for Fall

Underwear, Sweatercoats and Socks

are

Big Business Bringers

If you carry
An assortment of standard values.

Racine Values and Assortments This Fall

are

Outstandingly Worthy

And All Bought Last Year.

Impossible to replace if bought again in the present or Fall 1920 market.

Place early and avoid disappointment

Dept. F Buyer Mr. P. S. Hardy
Dept. I Buyer Mr. J. L. Ampleman

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.,
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OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

SHERBROOKE
4 London Street

SUDBURY
Nichol Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS

CHARLOTTETOWN, P.E.I.

WB Barriecloth WEARS BEST REG'D
THE ROBE & CLOTHING CO. LIMITED
KITCHENER, ONT.

Large, Warm, Roomy Ulsters

Made From

Barriecloth

the best wearing cloth on the market to-day.

These are splendidly made overcoats excelling in style and workmanship, but particularly in the wonderful value offered.

BARRIECLOTH is a new all-wool fabric of our own manufacture and is made in Black, Brown Heather, Blue Mixture, Green Mixture and Oxford Grey. This cloth is positively GUARANTEED to outwear any cloth on the market to-day.

As it may not be possible for our travellers to call on all our customers, we will be pleased to mail samples of BARRIECLOTH on request.

The Robe and Clothing Co.
Limited
Kitchener - - Ontario

YORK PRODUCTS

They are clothes of character—of individuality — clothes that make young men and boys look their best. Perfect in fit, correct in style, reliable in fabric and are offered at truly

POPULAR PRICES

They will bring the best people in the town to your door.

Buy your Clothes from the York Clothing Co. and avoid paying the tax. We are cutting our profits to allow you to make your ordinary profits.

Our Fall line is now being shown—be sure to see it.

"WE WANT YOU TO KNOW THEM."

York Clothing Co.
Limited
35 Church Street
Toronto

Get the Habit of Carrying Mackenzie Guaranteed Lines

MACKENZIE BRAND

And Learn Why They Are Sold From Coast to Coast

MacKenzie Brand Shirts

will sell better every year.

They are the ideal shirt for Sportsman, Farmers, Lumbermen, etc., because of their roomy cut, giving comfort in every movement. They are made from first class material and the workmanship is faultless.

We will be pleased to forward you prices and information. Write us to-day.

Our Lines are—

Mackinaw Clothing

Shirts Underwear

Socks Sweaters

Overalls and Pants

Mackenzie Limited

Ottawa Canada

Star Brand Overalls

FOR SALE HERE

Display this Card in your shop window

Are Made for You and Your Customer

Be good to your customer and he will be good to you!

THE J. B. GOODHUE CO. LTD. ROCK ISLAND, QUE. MANUFACTURERS OF STAR BRAND OVERALLS, SHIRTS, PANTS &C.

When he wants overalls see that he gets Goodhue's old reliable

STAR BRAND

Made by

The J. B. Goodhue Co., Ltd.

Rock Island, Que.

Montreal: 211 Drummond Bldg. Ottawa: 76 O'Connor St.

Made to Satisfy

You cannot offer your customers better Trousers than what we offer you in the HAUGH BRAND line. The material and workmanship is the VERY BEST in every instance.

Arm and Hammer Brand Overalls and Working Shirts are satisfactory in every respect. They are designed for comfort and made to wear—and they do.

HAUGH BRAND Kiddies' Garments are the most practical, serviceable and attractive of their kind on the market to-day.

The J. A. Haugh Mfg. Co., Ltd.

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats

Get the Habit of Selling Our Guaranteed Thistle Brand Raincoats

Thistle *Brand*

Get the Habit of Selling Our Guaranteed Thistle Brand Raincoats

Guaranteed

Guaranteed

Waterproof and Motoring Top Coats

for

Ladies and Gentlemen

Supreme in design, fabric and workmanship. "Thistle Brand" Raincoats are known and sold in all the best stores from the Atlantic to the Pacific.

Samples are now being shown by our travellers.

THE SCOTTISH RUBBER CO.
LIMITED

316 Notre Dame Street W. MONTREAL

Challenge Cleanable Collars.

Made in Canada

"The All-Weather Coat"
Invariably Attracts

A staple investment for a shrewd investor is found in the "Victory" Genuine Leather Reversible Coat.

Its stylish cut, the super quality of the leather, and the fact that it is reversible, with gabardine or tweed on reverse side, render it unique.

That's why it never fails to attract the better-class of trade. It gives personality, and stamps you as a "live wire, up to the minute" merchant.

Over a quarter of a million autoists in Canada, and every one a prospect.

Victory Bonds have saved the nation.

The "Victory" Coat saves the individual both in health and pocket.

Complete line of waterproof clothing in stock for immediate and fall shipping.

VICTORY BRAND
VICTORIA RUBBER COMPANY

Office and Factory:

437 ST. PAUL W., MONTREAL

TRADE MARK

Work HERCULES Shirts

Canada's Best

Just now you can sell work shirts—they are in big demand but make sure they have the "Hercules" label.

There's a good reason why "Hercules" work shirts are easy to sell. Big and roomy, made of excellent materials, with care taken to insure the finish of a product which will please the wearer. Dealers throughout the country are pushing the Hercules line. It makes them many friends.

Other lines consist of pyjamas, sport, outing and negligee shirts.

THE HERCULES GARMENT COMPANY, LIMITED

Head Office : Montreal *Factories : Montreal and Louiseville, P.Q.*

GEORGE BRETTLE & CO. LTD.

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade

TRADE MARK OBERON

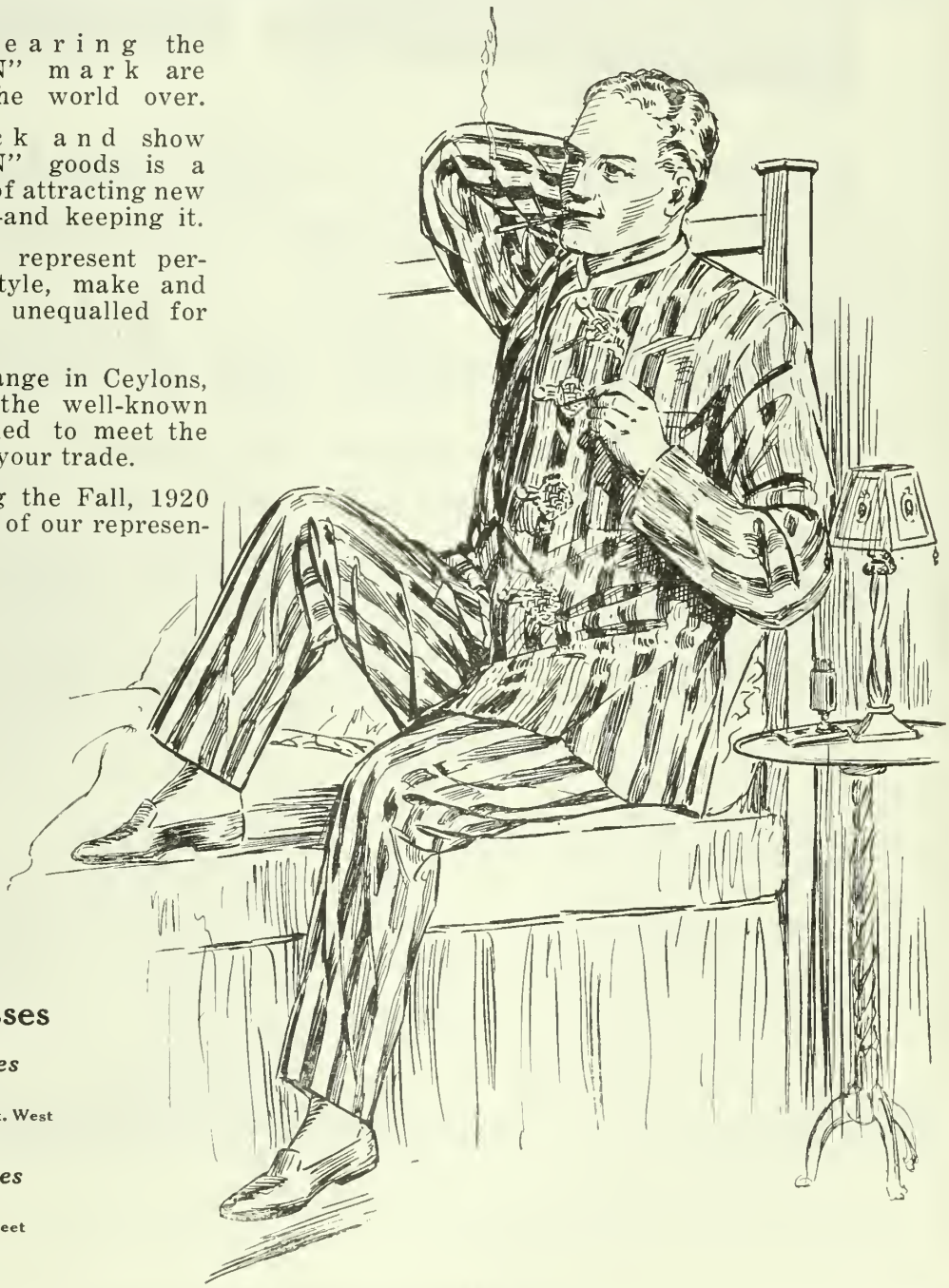
Goods bearing the "OBERON" mark are trusted the world over.

To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.



The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings — all guaranteed absolutely fast to washing.

Samples at These Addresses

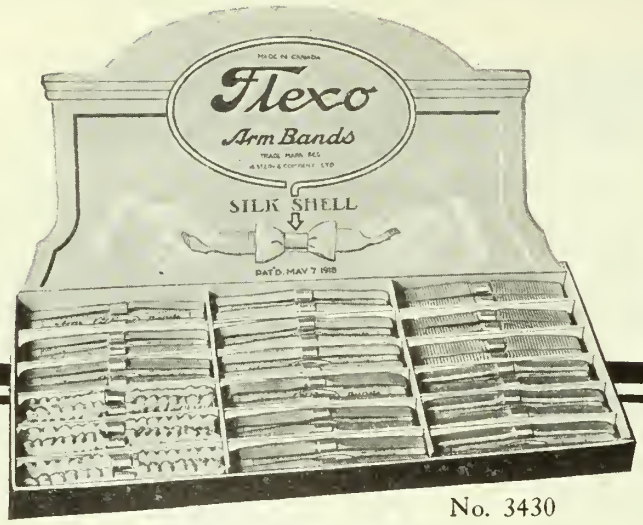
Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St. West
Toronto

Western Provinces

Mr. G. E. Ledder
Grace Court, Cornox Street
Vancouver, B.C.

George Brettle & Co., Ltd., 119 Wood Street, London, E.C. 2



No. 3430

No. 3439

These popular, friend-making and profit-building Silk Covered Shell

Flexo Arm Bands

are now being made for you in Canada to retail at 25¢, 35¢ and 50¢

You will doubtless remember that the patented silk covered shell FLEXO Arm Bands were introduced in Canada only a few years ago—and their success was almost instantaneous. The demand for FLEXO in Canada has grown so insistent that a factory was recently opened by us in Toronto to enable us to serve your interests better than ever.

The patented silk covered shell was perfected only after years of experimenting in our effort to produce the ideal arm band for comfort, value and service; an arm band on which no metal parts are exposed.

Most men prefer FLEXO and your arm band business can be appreciably benefited if you will feature them.

The two assortments illustrated above and described below are very popular—in fact, all four of the assortments listed are excellent values. Your jobber is ready to serve you—if not, please write us.

DESCRIPTIONS—Assortment No. 3430—To retail at 25¢ per pair. Contains three dozen—½ dozen each of the six following styles: ⅜-inch Honeycomb; ⅜-inch mercerized cable; ½-inch Ridgeweave elastic; oval mercerized; silk oval braid, and two color frilled edge silk braid—all with pat'd silk covered shell—asst. colors.

Assortment No. 3473—To retail at 35¢ per pair. Contains two dozen—½ dozen each of the four following styles: ¾-inch cable elastic with ring and slide adjustment; ¾-inch cable elastic with slide adjustment; fancy weave tufted centre elastic braid, silk covered shell with bow, and frilled edge flat elastic braid with silk covered shell and bow.

Assortment No. 3471—To retail at 50¢ per pair. Contains two dozen—⅔ dozen each of the two following styles: ⅞-inch flat cable elastic with slide and ring adjustment, and ⅞-inch Ridgeweave elastic with patented silk shell and large silk bow, and ⅓ dozen each of the two following styles: ⅞-inch mercerized Honeycomb elastic with gilt slide and tip adjustment and ⅞-in. mercerized Honeycomb elastic with special slide and buckle attachment.

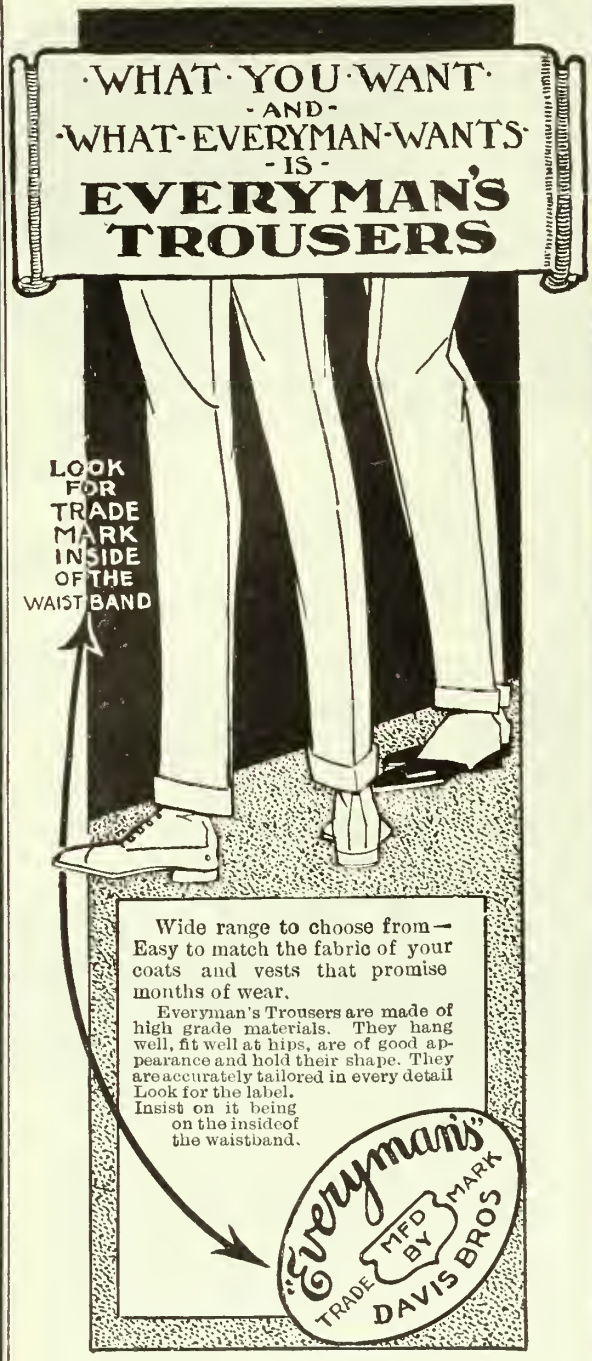
Assortment No. 3439—To retail at 50¢ per pair. Contains two dozen—⅔ dozen each of the three following styles: Frilled edge and tufted centre braid, patented silk shell and silk bow; ⅞-inch Ridgeweave elastic with patented silk shell and large silk bow; fancy weave, wide tufted centre elastic braid with colored frill edge and patented silk shell and bow.

A. STEIN & COMPANY, LTD.

58-64 Wellington Street, West **Toronto, Canada**

Atlantic Underwear Company, Limited

MONCTON, N.B.



To the Trade

Although our factory is especially equipped to handle your requirements, we suggest that you place your order Now so that you may be sure of early delivery and receive the benefit of present prices.

DAVIS BROS.
HAMILTON, CANADA

Our Fall Models

Every suit and overcoat shown in this Fall range will strengthen our reputation for originality.

The point is this—you have missed something if you have not investigated these wonderful values in all-wool goods in—Brown, Green, Blue and Grey mixtures.

Every coat and suit is a combination of faultless material, correct style and superior workmanship.

Our travellers are through for the Fall season but if they have not called, post card us and we will be pleased to send our representatives.

Toronto Clothing Mfg. Co.

200-206 Adelaide St. W.
Toronto

Please the Boys

and they will be your regular customers for future business.

Please them with

JAMES CLOTHES

and they'll stay pleased

JAMES & CO.

Limited

200-206 Adelaide St. W., Toronto

The common-sense way of handling credit accounts

MERCHANTS in 182 different lines of business are using the N.C.R. Credit File.

These merchants have found that the file gives them the common-sense way of handling credit accounts.

It is a one-writing system. It eliminates book posting of accounts.

It keeps each day's credit business separate.

It prevents forgetting to charge goods sold on account.

It prevents neglecting to credit money paid on account.

It gives each charge customer a statement of account on every purchase.

It protects every credit record until it is paid in full.

It saves time, work, and worry. It stops leaks and saves profits.

Investigate this common-sense way of handling credit accounts

The National Cash Register Company of Canada, Limited

BRANCH OFFICES:

Calgary .....714 Second Street W.
London .....350 Dundas Street
Edmonton .....5 McLeod Bldg.
Ottawa .....306 Bank Street
Halifax .....63 Granville Street
Quebec .....133 St. Paul Street
Hamilton .....14 Main Street E.
Regina .....1820 Cornwall Street
Montreal .....122 St. Catherine Street W.
Vancouver .....524 Pender Street W.
Toronto .....40 Adelaide Street
St. John .....50 St. Germain Street
Saskatoon .....265 Third Avenue S.
Winnipeg .....213 McDermot Avenue

FACTORY: TORONTO, ONTARIO.

FILL OUT THIS COUPON AND MAIL TO-DAY

Dept. 25, The National Cash Register Company of Canada, Limited, 97 Pelham Ave., Toronto, Ontario:

Please give me full particulars about the N. C. R. Credit File way of handling credit accounts.

Name .....

Business .....

Address .....

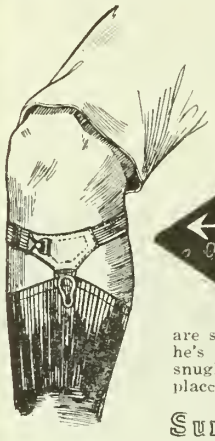
The Plain Truth
Boys'
Lion Brand
Clothing
is good Clothing
Nothing More
and
Nothing Less

We are special makers of Boys' Bloomers, and the best people in Canada handle our "Lion Brand" make.

THE JACKSON MFG. CO., LTD.
CLINTON, ONTARIO

Factories at
Clinton, Goderich, Exeter and Hensall

The "Arrow" leads them
straight to comfort



That's why your customers like them; for the physical ease and mental freedom from sock worries.

"ARROW" PAD GARTER

are so comfortable a man never knows he's wearing them till he sees how snugly and tightly his sox are kept in place.

Sure-sellers,
rustless, non-tearing, long-wearing

RETAIL AT
35c, 50c, 75c and $1.00 with a good profit

Arrow Armbands, Leather Belts, Elastic Belts, etc.

Arrow Garter Manufacturing Co.
489 St. Paul St. West Montreal

Every season the demand for Caps is greater

You will find in our assortment a line of fine English Tweeds—and for correct headwear they are unequalled.

Our Fall and Winter range is well under way and you will be pleased when you see them. Their snappy styles as well as the more conservative patterns will do much to attract and hold your trade.

Write us—we will be pleased to submit samples or have a salesman call on you.

ONTARIO CAP CO.
34 St. Patrick St. - TORONTO

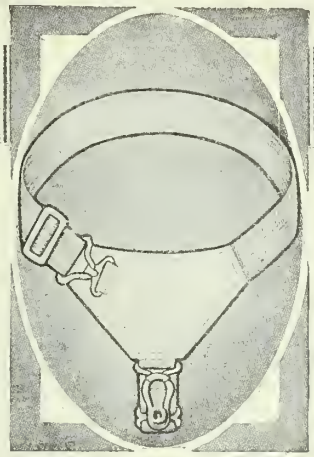
NOW
The Kay Cornforth Co.
formerly
The Kay Cutting Company
Manufacturers of
TEXTILE NARROW FABRICS
WAIST BAND CANVAS
and
Bias or Straight Cut Binding of every description
SKIRT BELTINGS and TAPES
Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

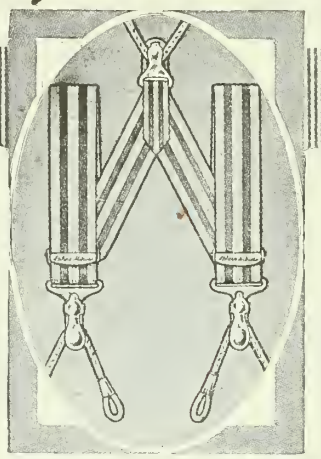
Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company
373 Aqueduct St., Montreal
Stocks carried at TORONTO and WINNIPEG

Sphere Garters & *Sphere* Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic ¾" wide. Natural only.



Sphere Mikado Brace, a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2. **32, George Street, Manchester.**

THE LION'S SHARE

of the

Uniform Trade

WILLIAM SCULLY MONTREAL TRADE MARK REGISTERED

in your town can be readily secured by you if you will permit us to supply you with uniforms and equipment for civic employees of every description

A consideration of the number of uniformed men who minister to the needs of your town—railwaymen, firemen, policemen, etc., will convince you that there is an enormous field for the enterprising merchant in this direction.

Aided by our experience, extending over many years, we are able to submit special quotations on any quantity or design required.

You will find an interesting business proposition in our line of chauffeurs' caps, and in our uniform caps and badges of all descriptions.

Send for our Illustrated Catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:

320 University Street, Montreal

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties
Knitted Ties
Silk Squares
Collars
Shirts
Pyjamas
Bath Robes
Smoking Jackets
Dressing Gowns

Belts
Braces
Hosiery
Underwear
Mufflers
Motor Scarves
Handkerchiefs
Walking Sticks
Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO
PHONE ADELAIDE 4449

"Craftana"

Registered No 262005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Special Values

"Direct from Mill *to the Trade"*

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool

Scotch Tweeds

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of
THE HEATHER MILLS COMPANY, Selkirk (Scotland)
"From whom we have Sole Canadian Selling Agency"

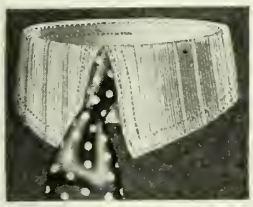
Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers Mappin & Webb Building 10 Victoria Street MONTREAL *Commission Merchants*

Soft W.G.R. Collars

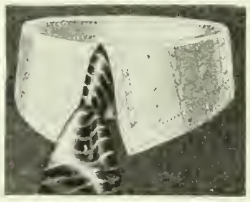
Correct Styles that Meet the Demand for Quality



MARGATE
Assorted English piques, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾". Sizes, 13 to 17.

BAYSIDE
Corded pique, quilted band, Slip-in Fastener. Height 2"; 13 to 16½.

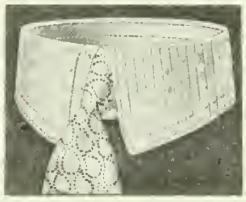
LAWSON
Bedford cord, quilted band. Height 1½"; 12½ to 18.



HOMEWOOD
Novelty stripe pique, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13 to 17.

WALLICK
Habutai Silk, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13½ to 17.

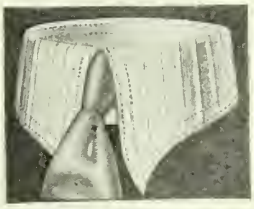
EMPIRE
Vertical stripe pique, quilted band, buttoned down top. Height 1¾"; 13½ to 17.



WILSON
English pique, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾". Sizes, 13 to 16½.

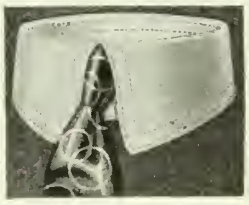
RAYMORE
Assorted Jacquard silks, Twin Buttonholes, Slip-in Fastener. Sizes, 13½ to 16½.

WAWBEC
English repp, quilted band, Twin Buttonholes, Slip-in Fastener. Sizes, 13½ to 17.



DELROY
Vertical stripe pique, quilted band, Slip-in Fastener, Twin Buttonholes. Height, 1¾"; 13½ to 17.

LOZIER
Heavy habutai silk, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13 to 17½.



BERWYN
Silk poplin, quilted band, Slip-in Fastener. Height 1¾"; 13½ to 16½.

RIDOUT
Fine imported pique, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13½ to 17.

KESTON
Novelty stripe Madras, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13 to 16½.

FIELDER
Imported repp, quilted band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13 to 16½.

OVERLAND
Cordel silk repp, quited band, Slip-in Fastener, Twin Buttonholes. Height 1¾"; 13½ to 17.

TWIN BUTTONHOLES OVERCOME SHRINKAGE

The Williams, Greene and Rome Co., Limited

HEAD OFFICE AND FACTORY: KITCHENER, ONT.

MONTREAL TORONTO WINNIPEG VANCOUVER

Shirts, Collars, Pyjamas, Summer Underwear, Boys' Blouses.

MEN'S WEAR REVIEW

THE RECOGNIZED AUTHORITY OF THE CANADIAN MEN'S WEAR TRADE

Published MONTHLY

143-153 University Av TORONTO-CAN.

Published by

THE MACLEAN PUBLISHING CO., LIMITED

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Vol. X. JUNE, 1920 No. 6

FURTHER NEED OF ORGANIZATION

THE further need of a national organization of clothing and haberdashery men is abundantly illustrated in the scurrying to cover under the wing of organized bodies which many merchants have made since the announcement of the new taxes on May 19th. Not until a number of merchants were actually hit by this budget did they seem to realize the necessity for a more concerted action and the benefit to be derived therefrom. They go to their lodges and see over the doorway "In unity there is strength," but they never seem to realize that the same principle applies to business. The effect of a few isolated retail clothing men going to Ottawa to seek necessary amendments to the new budget may or may not have the desired result; one thing is sure, it will not have the weight that the executive of a national organization could exert did they have several thousands of men behind them in this move. The activities of the Board of Commerce and now the budget, combined with the rather uncertain outlook of the trade at present, find retail clothing men unorganized as a national body when it is most important that such an organization should be in existence. The executive of such an organization, at this time, could do much to help weather whatever storms lie ahead.

WE HOPE NOT

WE think, perhaps, that the outlook as expressed by President Fisher, of Ottawa, is not quite so dark as he paints it. At least, we certainly hope so. In the new Luxury Tax, the action of the banks in curtailing credits to a considerable extent, and the general condition obtaining in the trade he seems to see many wrecks cast upon the shores of the coming year. Undoubtedly, the Spring business was poor and the necessity was forced upon many retailers to sacrifice some profits in order to meet their bills. At the same time, it seems that there is little in the general business condition to warrant too pessimistic a view. Wages are increasing still, there is still a scarcity of labor, production is far behind the demand for goods, and prices of raw materials keep mounting upwards. There is nothing, looking into the future, to support the view that lower prices (that is, radically lower) are very possible. Unless there is a general business depression, followed by financial panics, it appears that the price-cutting period is only a temporary flurry. The country is still financially in a good position and there is no reason why clothing men should not enjoy their fair share of good business. Even though lower prices may come, that does not necessarily mean hard times.

WAS GOOD ADVICE

THE advice given to readers of MEN'S WEAR REVIEW a couple of months ago by William Moffatt, general manager of the Imperial Bank of Canada, has already justified itself. His advice was that all merchants should keep their assets as liquid as possible in view of the inevitable break. There are some indications that this "break" is in sight, if not already upon us, but whether it will be temporary or of long duration is not yet quite so certain, though present conditions of the markets are against a prolonged period of anything like depression. Merchants will still do well to act upon the advice given by Mr. Moffatt. Some are already scurrying for cover in one way or another, because they have made too little preparation for the proverbial rainy day. Keep your assets liquid.

BRIEF EDITORIAL COMMENT

DOES IT look reasonable to place only a 15 per cent. tax on automobiles which, in the vast majority of cases, are luxuries, and a ten per cent. tax on clothes, which are an absolute necessity? Surely the merits of the case are not sufficiently covered by 5 per cent.

* * *

SIR HENRY DRAYTON says that the Government desires to check extravagance and bring down the cost of living. That seems to have been the text of his budget sermon. Like the proverbial preacher, he announced his text and then never referred to it again, either directly or indirectly.

Not a Luxury Tax, Say Retailers; Places Burden on People Who Buy Necessaries of Life

Entire Agreement That Tax Increases Cost of Living to People Who Were Looking For Lower Costs—Argue That Tax Should Have Been Applied to Indulgence in Luxury as in United States—Hard Times Are Here, Merchants Say.

GENERALLY speaking, one had only to talk with one retailer to get the view of the trade with regard to the new luxury tax that has been imposed by the Union Government. With perhaps one exception—that of shirts—it is not a tax on luxuries, it is a tax on necessities. Men of the trade state that it is still possible to get a good shirt under $3, but as for suits, overcoats, gloves, hats, shoes, etc., the tax is fixed at a price which could not be taken as an indulgence in a luxury. In another part of this issue there is a general summary of the new tax; but MEN'S WEAR REVIEW talked with many retailers about the new tax, and their views are here given.

"What right has the Government to tax clothes which are, at the price designated by the Government, a necessity," said one of the directors of the R. H. Blumenthal Sons, Ltd., of Montreal. "It is simply making prices higher to the consumer when they were already holding off because of high prices. Moreover, it makes the retailer the tax collector for the Government."

"I think it will have the effect of the retailer making the manufacturer supply the trade with a hat that can be sold for $5," said James T. Wade, manager of the hat department of the R. J. Devlin Co., Ltd., of Ottawa. "Up to the present it has had the effect of retarding sales for a few days, but I think this will wear off and there will still be a sale for the better hat. It may result in the cancellation of a number of the higher-priced lines for cheaper lines, but I think the figure should have been fixed at $7 instead of $5, as a $5 hat is not a luxury these days."

President Fisher's Views

President E. R. Fisher, of Ottawa, president of the clothing branch of the Retail Merchants' Association of Ontrio, has very strong views on the budget. "We are late with the budget," he said. "We should have had it four years ago, and it should have been a real luxury tax, not a tax on necessaries. It will simply increase the cost of living to the ordinary man, and, as I see it, that is not the intention of a luxury tax. A suit of clothes at $45 is an absolute necessity unless a man wants to wear rags. For this figure he can get a decent suit of clothes. I think that had the price in the budget been fixed at $65 it would have been fairer; a suit of clothes above that price could be considered a luxury. That is the man who should be paying the taxes of the country—tax him as much as you like, but to tax the ordinary individual is not a luxury tax at all."

> ### *Here's a Joker on the Budget*
>
> **Some one has said that no legislation was ever passed in which there was not a joke. The new budget is no exception to the rule. It has been figured out by wiseacres that the new luxury tax on suits of clothes can very easily be circumvented. All one has to do is to go into a store, buy a coat today, a vest to-morrow and the trousers the next day. A somewhat similar scheme could be worked in the case of having a suit made-to-order.**
>
> **MEN'S WEAR REVIEW has been informed of a certain dry goods store where a sale of two pairs of silk stockings at $3.00 a pair was made. In making out the bill it was for three pairs of silk stockings at $2.00 a pair.**

Mr. Fisher pointed out that the same thing applied in the case of the tax on a cap or a hat. He referred to the system adopted in the United States where the tax was imposed in such a way that it was a tax on the indulgence in a luxury, that is, the tax should be imposed on the difference, say, between $45 and anything over that. The same principle might be applied to other articles of men's wear that have been included in the budget.

Thinks There Will be Failures

"I see in this budget and in the attitude of the banks the shores of another year strewn with the wrecks of many retailers. It will take a strong house, financially, to weather the gale that we are coming into now. It will not be an ordinary windstorm; it will be a hurricane, and it is being brought on much faster by the attitude of the banks."

President Fisher, in speaking of the details of the budget, strongly urged that merchants make out all their bills now on a triplicate book as one bill would be required for the customer, one for the merchant himself, and one for the Government. He expressed the belief that all the clothing men would honestly observe the tax and not evade it by sharp practises. He urged that a $1,000 fine should be imposed on any merchant evading the tax.

So far as the reduction in the excess profits tax was concerned, President Fisher said it did not much matter what it was this year as he felt there would be very little excess profits during 1920.

Stewart McClenaghan, president of the Two Macs of Ottawa, pointed out that their tailoring department would be hard hit by the new tax as there was nothing that could be tailored under $50. He thought the $45 figure too low, and the same thing applied to shoes, hats, and other articles included in the budget. He argued in favor of the system in vogue in the U. S., that is, the tax should be imposed on the difference between the $45 and any price over that amount. "It is hitting the people who cannot afford to pay on the necessaries of life," said Mr. McClenaghan. "Why did not the Government put a tax on furniture and art? There are many people who are paying $300 for furniture who could get good furniture for $100, yet they are allowed to go free of this tax. And there are many people paying from $50 to $500 for pictures and paintings which are a decided luxury." Mr. McClenaghan stated that, as a result of the budget and late deliveries he had cancelled many thousands of dollars forth of Fall orders.

Glad It Has Come

Dan E. Johnson, of Beament and Johnson, Ottawa, and honorary treasurer of the clothing branch of the Retail Merchants' Association of Ontario, takes the view that the new tax will still further promote the depression in the clothing business that is undoubtedly on. "The depression, so far as the retailer is concerned," said Mr. Johnson, "is on. The budget will not help business any. The hard times are due to the fact that prices have been to such a height that people will not buy. We have cancelled many thousands of dollars' worth of goods. Do you think we want the stuff? I think the wholesalers will be glad to get the cancellations because they are behind with their orders. I am glad that it has come because it had to come some time. I am going to help the Government in every way to bring down prices; I think that is the sane way to look at it for the sooner it comes and we face it and get it over with, the better. We will be satisfied this year to break even on business." Mr. Johnson expressed the view that the new tax would have the tendency to create a demand for cheaper

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Weather, Banks and Sentiment Cause Unrest; But "Carry On" is Advice of Montrealer

Thinks Sales Conducted by Retailers Are the Result of Poor Spring Business, Accumulated Stocks and Feeling That Period of Deflation is Here—Will Not Cut Prices Because Replacement Costs More.

1. THE weather.

2. The action of the banks in exercising caution in extending further credits.

3. A sentimental reason, due to a feeling on the part of the retail trade that the period of deflation is about to arrive.

These are the three reasons assigned by one of the large clothing manufacturers of Montreal for the feeling of uncertainty amongst many of the retailers in this country. That this feeling exists is not for a moment doubted by this and many other clothing and manufacturers of other lines of men's wear with whom MEN'S WEAR REVIEW recently talked. The feeling is finding expression in two distinct ways—restricted buying for the coming Fall, and many sales being conducted, particularly in the larger cities. Clothing manufacturers of Montreal vary in their summary of Fall business; MEN'S WEAR REVIEW has heard from some sources that business was never better than it has been since Fall business opened out; on the other hand the statement has been made that Fall business has opened out very poorly and that it has been necessary in some cases to call travellers off the road.

Reason for Many Sales

It was the opinion of this manufacturer that there was a definite reason for the numerous sales that are going on in many parts of the country. Abnormal years have been the part of the retail merchant during the latter years of the war and those immediately following it. Trade was good, exceptionally good. In the rush of sales that swept through the stores from day to day the buyer, perhaps, bought more than he actually needed, knowing that deliveries were bad and production falling off in spite of the increases in wages and easy working hours. But, then again, more of the goods that he had ordered came on than he expected and he began the Spring business of 1920 with as heavy, if not heavier stock than he had the previous Spring, with the certainty that business would not be in as large a volume as the previous Spring. But the weather knocked Spring business very hard, with the result that he was left with a large part of the Spring stock and the accumulated stock of a year back on his shelves.

Banks Advise Caution

Following this came the action of the banks in cautioning retail men to keep their assets liquid and, in a measure, cutting down on credits. MEN'S WEAR REVIEW was informed by this manufacturer that a number of the merchants with whom they dealt had been advised by the banks to cut down on their credits. "I think it is natural," said this man, "that the retailer get himself into a liquid position. It is necessary that he do so. It is costing him more all the time to get stocks; Fall prices are higher than they were a year ago by a considerable percentage. Along with this, many of the merchants have informed us that the banks have strongly advised that they cut down on their credits. The sales that have been going on are due to the fact that merchants have been left with large stocks on their hands. The weather has been against them. During the last few years merchants have been buying heavily on account of abnormal business and because they knew that deliveries were to be late. Now, the action of the banks has resulted in them holding sales; they must have money to carry on with.

No Hope of Lower Prices

This manufacturer could see no lower prices in sight, though he did believe that buying on the part of the consumer would be somewhat curtailed. "Even though I am a clothing manufacturer," he said, "I will buy clothes more conservatively and will make the old suit last a little while longer. I think it would be wise on the part of the retailer to take a smaller profit than he has been; so far as we are concerned, we are doing this."

There was, so far as this man could see, no deflation-in-price-period in sight. With labor costs continually on the increase and with the cost of woollens still advancing by large percentages, he failed to see how the costs of clothing could be reduced yet. Production was certainly not yet up to the demand, and everything that entered into the making of a suit of clothes was ever on the increase in price.

Advises About Delayed Spring Stocks

Good advice was given by this informant to the trade with regard to their delayed Spring stocks. There are still many manufacturers who have not completely filled their Spring orders; the partially-filled order will, in all probability be completed one of these days. It was stated to MEN'S WEAR REVIEW that many retailers were cancelling their unfilled orders; others were debating what to do. "If retailers can handle their unfilled orders" said this man "my advice would be to take them, because they cannot get them again at the same prices. If they are unable to handle them the best thing they can do is to cancel them immediately, and I would advise them to do so."

Will Not Cut Prices

"Carry on" seems to be the unwritten law of this house. They are not apprehensive of what the morrow will bring forth. They thoroughly recognize the tendencies of the time. But they see no panic ahead. They are not to be dragooned into cutting prices; if retailers do not buy they will have to take their travellers off the road, that is all. But they are, apparently, firmly convinced that replacements cannot be made at present prices, therefore, why sacrifice good stock? He said that, so far as they were concerned they were doing the best business they had ever done. Business in the Maritime Provinces was slow, owing, perhaps to numerous labor troubles. In some sections of the country business was only fair. In the West, generally speaking, it was decidedly good. On the whole there was no great cause for complaint. He said they could handle five times as many shirts if they could get them and that their trade in caps for the Fall was 60 per cent. higher than it had been last Fall.

Does Away With The High Cost Of Charging

Red Deer Merchant in Fight Against H. C. of L.

Jack Fulton, of Red Deer, Alberta, has started out to cut down the high cost of living by eliminating the high cost of charging. In other words he is adopting the strictly cash basis business. He made his announcement in rather a novel way. Here it is:

"With wholesale costs going up almost daily it is left to any store that wants to remain in business whether to raise prices or cut down expenses.

"We don't believe in raising prices unless we have to. We feel our first and greatest service to you is to give greater clothes values; to save you money.

"So we're cutting down expenses. That means, of course, that some things we used to consider a service to you will have to go. One of them is charge accounts. The money that used to go to keeping records will now be turned over to you in greater values.

"We're making this change to a strictly cash business because we believe if you had your choice you'd prefer to do it that way."

"We've done away with the high cost of charging."

Combines Luxury with Practicability; Max Beauvais' Fine Store in Montreal

Every Human Need is Attended to—Locker and Shower Baths for His Customers—Knows at the End of the Day What the Day's Business Has Been in Every Department —The Store Arrangement.

IF MAX BEAUVAIS, of Fashion-Craft, Montreal, ever gives up the retail business, as in all probability he will some day, merchandising will have an historian who tells of the romances of the trade either in rythmic verse or beautiful prose, that is, if he feels so disposed to exercise natural talents which are so pronounced in his case. One wonders as he listens to this man talking on so enthusiastically about his business, illustrating his point of view with a ready and apt figure of speech that bears the imprint of culture gleaned from an easy knowledge of both the English and the French, why he wandered into what most people would call the dull monotony of merchandising. But nothing is dull to the poetic spirit, and Max Beauvais has carried the spirit of the poet into his business. Every appointment of his magnificent store reveals the heart of the artist; he has tried, and, it appears, has abundantly succeeded in making business a pleasure. It takes an exceptional man to conduct business in the exceptional way in which it is being conducted in this store—and Max Beauvais is that exceptional man. "I could go on talking about these things for hours," he says by way of apology after he has revealed to you an intimate touch with every detail of his own and men's wear business generally, "because I love it." And after one had wandered through his palatial store one knows that he truly loves it.

Arrangement of the Store

The main floor of Max Beauvais's store is devoted to men's suits and furnishings. He has combined in the entire arrangement of his store luxury with convenience and practicability. The air of bustling business is somewhat lost in the comfortable surroundings; yet, here again the spirit of the artist is strong—the artist in business—for there is an appeal that is irresistible to the man who wants to buy something. Max Beauvais has been a most successful merchant; he probably loses very few sales because of his unique methods, yet there is a noticeable absence of the spirit of business about his store. Does one want to sit down and rest a few minutes from the heat of the mid-Summer sun, or miss the chill of the cold Winter's day—Max Beauvais has just such a place where one might sit down. Does the dirt of the city streets cling to one, or does one feel the need of the shower before beginning the day's work—Max Beauvais has that shower bath where one may be refreshed. Does some traveller wish to show his samples of Spring or Fall goods—Max Beauvais has equipped a separate room of his three-floor mansion where, away from the restless market where people buy and sell either in haste or at leisure, it may be done in quietness. Does one want to sit down to have a chat with the very genial proprietor about topics that may not be strictly related to business—there is Max Beauvais private office, whose walls are adorned with the pictures and paintings of favorites, or one may rest in the shadow of Burns' or Cartier's statue.

The Second Floor and the Third

Up on the second floor and the third, which were formerly offices, are overcoats and sport goods. On the second floor are the overcoats—gabardines, leather coats, and in the Winter, the heavier coats. Everything is curtained off; the dust of the busy Montreal streets is thus kept off his merchandise. On this floor is the elaborate sitting room with the statues of Burns and Cartier adorning it. There is all manner of space for displaying the goods, and the mirrors provide everything desirable in the way of helping the salesman. On the third floor are the sport goods, golfing, tennis, automobiling and other garments required for various sports. He rather specializes on chauffeur's liveries, carrying three or four styles of them.

Locker and Shower Baths

Max Beauvais's store is in the heart of Montreal's business section. Busy men come in on the trains in the morning and want a shower before going to their office. He has a shower bath for them. They want to chaange in the

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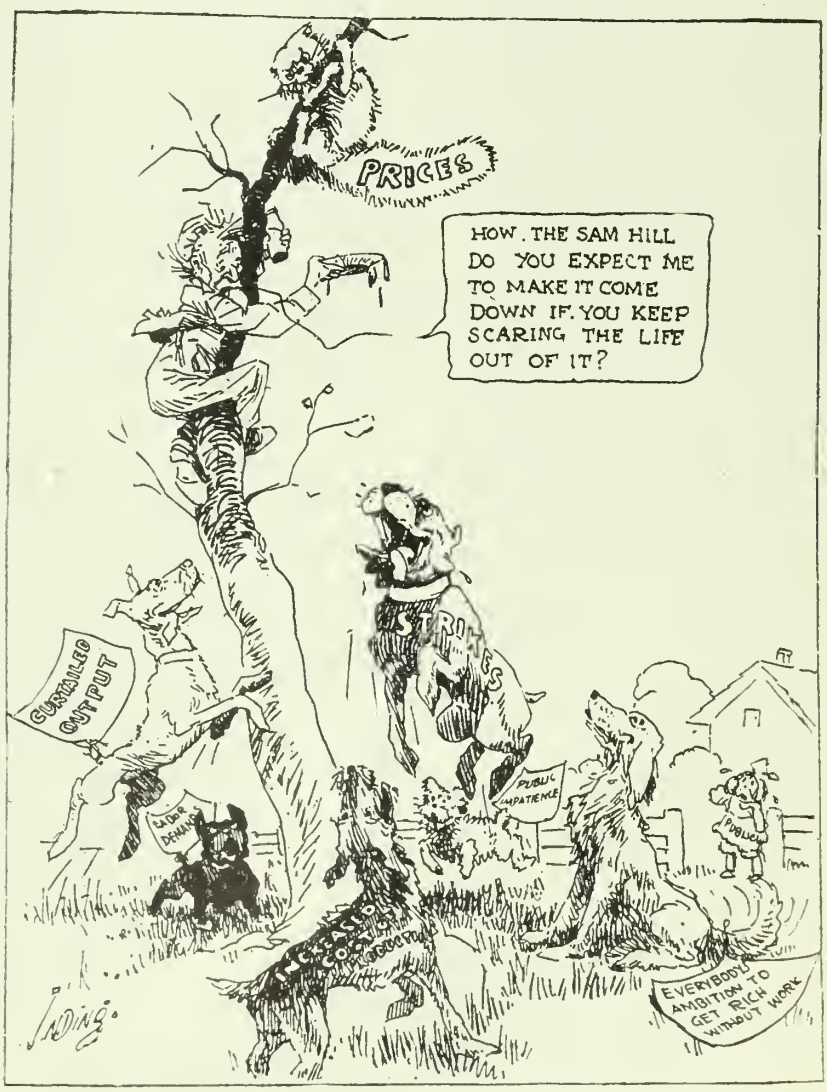

"The Survival of the Fittest"; Many Failures in 1921?

The Public Recovering From a Spree, Says Mr. Greenblatt, of the College Brand Clothes Co. Ltd.—Manufacturers Should Stop Buying For Six Months—Production Increased 40 Per Cent. in Cost Since May 1st—Clothing Too High

THAT many of the smaller men, both amongst the manufacturers and retailers, will be weeded out during the months that lie ahead and that it will be a repetition of the first law of nature—the survival of the fittest—is the opinion of Mr. Greenblatt of the College Brand Clothes Co., Ltd., of Montreal. Mr. Greenblatt does not mince matters one iota; he, apparently, is not trying to delude himself or anyone else. He is looking for rocks ahead; in fact, he says he has struck them already in the way of fall business, which, he says, is insignificant. Looking amongst the retailers, he sees a disposition on their part to "take cover," as it were, by placing their business with larger houses that will be able to carry them through the gathering storm. The vast number of sales being conducted in this country and in the United States, to him, is the plain hand-writing on the wall. High prices have to go; it is a simple but inexorable law of logic that what goes up must come down; the higher they go, the greater the fall; therefore, better that it should come now than later when prices might even be higher.

Public Like Drunken Man

"The public," said Mr. Greenblatt to MEN'S WEAR REVIEW, "is like a drunken man that has been enjoying a great spree; now he is sobering up and coming down to earth again. There are too many retailers and manufacturers for our population! We have been making the mistake of taking the United States as a criterion for our business ventures. The time has come when the manufacturers and the retailers will have to take in their reins, and it is going to be the old case of the law of the survival of the fittest. There will be more failures during the year 1921 than in any previous period of our history."

Production Cost Increased 40 Per Cent. Since May 1st.

Mr. Greenblatt went into some of the causes responsible for the conditions which, he believed, were about to overtake clothing men. He referred to the increases which had been given the garment workers of Montreal, increases of 18 per cent. over their former wages. With these increases, there had been decreases in production, and the workers, seeing, too, that a break was ahead, were trying to make the job last out as long as they could. "The cost of production has increased 40 per cent. since the first of May," he said, "and I am going to close down tight on Friday night." This interview took place during the week of May 17th.

What lies ahead? That is a question which many retailers are asking themselves day after day just now. A wave of price-cutting —much more pronounced in the United States than in Canada— is spreading over the country. Is it due to a bad spring or are there other things happening that have a different and more significant portent? MEN'S WEAR REVIEW made many inquiries recently in Montreal and Ottawa from both manufacturers and retailers as to the outlook. Varying opinions were expressed but, judging from the opinions expressed by the majority of retailers, the backward spring is not the only reason for poor business, accumulated stocks and an uncertain outlook. Mr. Greenblatt of the College Brand Clothes Co., Ltd., of Montreal, in the accompanying article speaks very plainly on the subject. Throughout this issue there will be found a number of other opinions on the same subject.

Clothing too High

It was the opinion of Mr. Greenblatt that clothing prices were too high, and this attitude was being reflected in the attitude of the public in demanding lower prices and in the buying for fall by the retailers. He appreciated fully the fact that spring business had been bad, partially on account of the inclement weather, but he did not wish to delude himself into believing that this was the sole reason. He would close down his factory but keep open his sales branch. The fall line, he said, was stagnant, and what they had done was insignificant. They had already advertised a general reduction in their fall line of 10 per cent., announcing that they were ready to take their losses immediately. In spite of the fact that prices were still going up, that the Canadian mills were announcing their new prices at from 15 to 25 per cent. in advance of the last spring prices, he felt strongly that lower prices must come.

Going to Larger Houses

Mr. Greenblatt stated that many retailers were going to larger houses in the hope that they would carry them and grant them extensions of payment. The inevitable result was that the smaller manufacturers were suffering and some of them would, undoubtedly, be weeded out during the next year or eighteen months. "The small manufacturers will be weeded out," he said, "they have to go. It will be the same with the retailers—the survival of the fittest."

How long the period of depression would last was a thing which Mr. Greenblatt could not tell. It might last for six or seven months or even a year. "But I know the public are not buying," he said, "they have not the money. If every manufacturer would simply stop buying for a period of six months, clothing prices would come down to somewhere nearer normal and we would all be better off than we are now."

Advices Slow Buying

That developing conditions should not be lost sight of by the retailer was the note of caution which Mr. Greenblatt sounded for the guidance of the trade. The kind of advice which he gave and gave apparently with little or no consideration of his own business interests, freely was such as to call an immediate halt and then proceed slowly. "We are on the way of the downward path," he said quite emphatically. "I am absolutely advising my good customers to go absolutely slow and buy only what they need. Such advise is against my own interests; it is friendly advice, not business advice."

TAILORS SEEK PROTECTION UNDER W. C. ACT

The Executive of the Journeymen Tailor's union have decided to seek protection under the Workmen's Compensation Act on account of the frequent blood-poisoning which develops among the men of the Union.

"Our opinion is that the poisoning is due to the class of woollens which were sold during war time and also to the different system under which the trade is being operated now," said James Watt, secretary of the union. "Several members have lost fingers and have been prevented from continuing their employment."

Mr. Watt said that a committee would ask the Minister of Labor to secure amendments to the Workmen's Compensation Act which would place the entire industry under the act.

Cheaper Gloves As Result of Luxury Tax

Cheaper Because Consumer Will Buy Cheaper Lines—Materials Scarce and Labor Higher

The one, and apparently the only thing on the horizon that will have a tendency to lower the price of gloves, is the new luxury tax recently imposed by the Union Government. And that will really not lower the prices to any appreciable extent; it will, perhaps, have the tendency to drive retailers and consumers to buying cheaper lines of gloves in order that the luxury tax may be escaped. This, at all events, seems to be the opinion of the Acme Glove Co., Ltd., of Montreal.

Shorter Hours; Dearer Materials

The glove industry, according to information secured from this source, is suffering from a shortage of helpers, a shortage of working hours, and a shortage of raw materials. The war played fearful havoc with the sources of supply of all leather goods. It was a veritable slaughter of animals for the purpose of getting leather so necessary to the prosecution of the war. It will be many years before the world's stock of animals will again be where it was prior to the outbreak of the war in 1914. Mocca gloves are especially hard to get on account of the scarcity of the Cape leather.

And after the materials are on the floors of the warehouse, helpers are harder to get than they used to be and their hours of work have been cut down from fifty-four to forty-four. Unless there is a crash in all markets, there is little likelihood of cheaper gloves right from engineer's gloves up to the finest qualities.

Prices 15 to 25 Per Cent. Higher

It was stated to MEN'S WEAR REVIEW that prices for fall were from 15 to 25 per cent. higher than a year ago. There have been rapid advances within recent years. French imported makes that used to be $9.00 are now $48.00, and they are harder than ever to get. Even engineer's gloves that used to be bought at $6.50 are now $13.50.

The new tax on gloves is ten per cent. on everything, except fur gloves, over $3.00. According to the Acme Co., the effect of this tax will be to drive retailers and consumers to buying cheaper gloves. "I think it will have the tendency," said one of the directors to MEN'S WEAR REVIEW, "to somewhat reduce the cost of gloves because it will make people buy less expensive goods. Retailers will go to manufacturers who sell the cheaper lines. It will also, I think, cut down the profits of the manufacturer and the retailer alike. And if the supply ultimately catches up with the demand, it will then decrease the cost of production. On the whole, I think the budget is a fair one."

Collects His Accounts Bi-Monthly; Bonuses Clerks; Makes Heads Partners

Smith, Chapple, Ltd., of Chapleau, Place Emphasis on Quality in All Lines—The Only Friends They Lose Are Lost Through Leniency in the Matter of Payment of Accounts—Each Department Run Separately And Pays Its Own Way.

A SYSTEM of bonusing or commissioning his clerks, having everything that a customer wants and having it in quality, making each departmental head responsible for his department and making him a partner in the firm as well—these are some of the main features of the splendid business conducted by Smith, Chapple, Ltd., of Chapleau, Ont. Not less important is the plan adopted by this firm of collecting their accounts on the 1st and the 15th of each month. They have explained to their customers that to get goods at the best prices requires money, ready money, and if they do not pay their bills it is impossible for the firm to get the best that is on the market at the lowest prices. In Smith, Chapple Ltd., there are nineteen salespeople, though the town is a very small one.

Each Department a Separate Store

"Each department in this store," said Mr. Chapple to a representative of MEN'S WEAR REVIEW, "is run separately; each head is held responsible for the success of his department. Each department is checked up every month and allowed so much money for stock. Every head of a department is a partner in the company and is additionally bonused. The commission or bonus system among the clerks is only worked previous to Christmas sale." Mr. Chapple, who is the general manager of the firm, says he believes this is one of the plans in operation in the store to which he might attribute a good deal of its success.

Have Everything and in Quality

"Having everything and having it in quality is one of the factors that has contributed largely to the success of this firm," said Mr. Chapple. "Quality is a winner. I spent a good deal of my time in front of the counter, not behind it, acting especially on busy days as a floor walker." In this way Mr. Chapple feels that he becomes personally acquainted with his customers and shows them that he takes a personal interest in seeing that their wants are satisfied by the clerks behind the counter.

Prompt Payment of Accounts

"We do a credit business," said Mr. Chapple in explaining their method of financing the business, "but prompt payments of accounts is never lost sight of. That is essential. Every account must be settled the first or the fifteenth of every month. I have found that nearly every customer I have lost is by being lenient with them in the matter of the payment of their account. We would later be forced to deal harshly with them and would lose them, and probably, part of their account which would be outstanding. I have never had much trouble in showing the public that the semi-monthly rendering of accounts was our system and that, if they wanted the best value they must co-operate in helping to carry out this system of bi-monthly payments. But when we weaken we lose prestige, and, with the loss of prestige we often lose a friend."

Department Head Does Buying

Mr. Chapple went on to explain that each departmental head was responsible for the buying of that department with more or less a supervision by himself. The buying from jobbers' lists he does himself. Mr. Smith is not actively engaged in the business.

A PATHETIC WAIL

For the following reasons I am unable to send you the check asked for:

I have been held up, held down, sandbagged, walked on, sat on, flattened out and squeezed. First by the Canadian Government for Federal War Tax, the Excess Profits Tax, the Victory Loan Bonds, Thrift Capital Stock Tax, Merchants' License and Auto Tax; and by every society and organization that the inventive mind of man can invent to extract what I may or may not possess.

From the Society of John the Baptist, the G.W.V.A., the Women's Relief, the Navy League, the Red Cross, the Purple Cross, the Black Cross, the Double Cross, the Children's Home, the Dorcas Society, the Y.M.C.A., the Boy Scouts, the Jewish Relief, the Belgian Relief, and every hospital in town.

The Government has so governed my business that I don't know who owns it. I am inspected, suspected, examined and re-examined, informed, required and commanded, so I don't know who I am, where I am, and why I am here. All I know is I am supposed to be an inexhaustible supply of money for every known need of the human race, and because I will not sell all I have and go out and beg, borrow or steal money to give away, I have been cussed, discussed, boycotted, talked to, talked about, held up, hung up, robbed and nearly ruined; and the only reason I am clinging to life is to see what in hell is coming next.

Full Text of Government Motions

Ten Per Cent. Tax Imposed on Many Articles of Men's Wear—Suits Over $45 and Overcoats Over $50—Shirts, Neckwear, Silk Hose, Shoes, Hats and Caps Are Also Subject to Taxation.

OTTAWA, May 18.—The new taxation provisions were embodied by the Minister of Finance in a series of Government motions. The first, covering excise taxes levied, was as follows:

"Resolved, that it is expedient to amend the Special War Revenue Act, 1915, and to provide:

"1. That the following excise taxes be imposed, levied and collected on the total purchase price of the articles hereinafter specified, and on articles of clothing the said tax may be imposed upon the combined selling price of materials and cost of manufacture when sold separately:

"(a) A tax of ten per cent. on—Boots, shoes, pumps and slippers of any material (not including shoes or appliances made to order for persons having a crippled or deformed foot or ankle), in excess of $9.00 per pair; hats, men's and boys', in excess of $5.00 each; caps, men's and boys', in excess of $2.00 each; hose or stockings, silk, men's and boys', in excess of $1.00 per pair; neckties and neckwear and scarfs, men's and boys', in excess of $1.50 each; clothing, consisting of coat, vest and pants or coat and pants, men's and boys', in excess of $45.00; cloth overcoats, men's and boys', women's and misses', in excess of $50.00 each; waistcoats, men's, sold separately from suits, in excess of $5.00 each; shirts, including night shirts, men's and boys', in excess of $3.00 each; hats, bonnets and hoods, women's and misses', in excess of $12.00 each; hose or stockings, silk, women's and misses', in excess of $2.00 per pair; kimonos, petticoats and waists, in excess of $12.00 each; night gowns, in excess of $3.00 each; house or smoking jackets or bath and lounging robes, pyjamas and underwear, in excess of $5.00; fans, purses and pocketbooks, in excess of $2.00 each; shopping and hand bags, in excess of $6.00 each; umbrellas, parasols and sunshades, in excess of $4.00 each; trunks, in excess of $40.00 each; valises, travelling bags, suit cases, hat boxes and fitted travelling cases, in excess of $25.00 each; gloves, except fur, in excess of $3.00 per pair; dresses, women's and misses', in excess of $45.00 each; suits, women's and misses', in excess of $60.00 each; opera coats, cloaks and robes, the component material of chief value being fur, in excess of $100.00 each; ivory-handled cutlery, cut-glass ware; sporting goods, such as tennis rackets, nets, racket covers and presses, skates, snowshoes, skiis, toboggans, canoe paddles and cushions, polo mallets, baseball bats, gloves, masks, protectors, shoes and uniforms, football helmets, harness and goals, basketball goals and uniforms, golf bags and clubs, lacrosse sticks, balls of all kinds, fishing rods and reels, billiard and pool tables, chess and checker boards and pieces, dice, games and parts of games (except playing cards and children's toys and games), and all similar articles commonly or commercially known as sporting goods, in excess of 50 cents; plated ware, not otherwise provided for in this resolution, adapted for household or office use; velvets, velveteens, plush and silk fabrics; embroideries of silk; lace, including collars or collarettes of lace, and all manufactures of lace; ribbons of all kinds and materials;

"(b). A tax of twenty per cent. on—Cigar and cigarette holders and pipes, in excess of $2.50 each; cigar and cigarette cases, ash trays and match boxes of gold or silver; humidors and smoking stands; hunting and shooting garments and riding habits; hunting and bowie knives; gold and silver-handled pocket knives and pencils; gold, silver, ebony and ivory toiletware; articles of silver, not otherwise provided for in this resolution, adapted for household or office use; silver or gold deposit ware; wearing apparel, not otherwise provided for in this resolution, the component material of chief value being fur; liveries, livery boots and hats; Oriental rugs; carpets, in excess of $3.00 per yard; curtains, including tapestry curtains, in excess of $7.50 each; chandeliers, except for churches; articles commonly or commercially known as jewelry, whether real or imitation, for personal use or for adornment of the person.

"(c). A tax of fifty per cent. on—Articles of gold, not otherwise provided for in this resolution, adapted for household or office use.

"2. That the excise taxes, as imposed by the preceding resolution, shall be paid by the purchaser to the vendor at the time of sale for consumption or use, or on importation for consumption or use other than for resale, in addition to the duties of customs already imposed, and by the vendor to his Majesty in accordance with such regulations as may be prescribed.

"3. That the following excise taxes be imposed, levied and collected on the articles hereinafter specified, namely:

"(a). A tax of ten per cent. on—Boats, yachts, canoes and motor boats, provided that on satisfactory proof being furnished that these articles will be used only for trading or commercial purposes a refund of the amount paid under this resolution shall be granted; cameras, weighing not more than 100 pounds; candy and confectionery; chewing gum or substitutes therefor; firearms, shells or cartridges, for use other than for militia purposes; pianos and organs (other than pipe organs); musical instruments, not otherwise provided for in this resolution;

"(b). A tax of fifteen per cent. on—Automobiles, adapted or adaptable for passenger use.

"(c). A tax of twenty per cent. on—Mechanical piano-players, gramaphones, phonographs, talking machines, music boxes and records used in connection therewith or with any musical instrument.

"(d). A tax on playing cards for every fifty-four cards or fraction of fifty-four in each package; when selling at $25.00 or less per gross packages—twenty-five cents per pack; when selling in excess of $25.00 per gross packages—fifty cents per pack.

"(e). A tax of thirty per cent. on—Patent and proprietary medicines, including medicinal or medicated wines, vermouth and ginger wine containing not more than forty per cent. of proof spirits.

"(f). A tax of two dollars per gallon on—Rum, whiskey, brandy, gin, wines, containing more than forty per cent. proof spirits; cordials, liquors and spirituous and alcoholic liquors, not otherwise provided for in this resolution, suitable for beverage purposes; on lime juice or fruit juices, fortified with or containing more than twenty-five per cent. of proof spirits; on spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, not otherwise provided for in this resolution; on alcoholic perfumes and perfumes spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind.

"(g). A tax of thirty cents per gallon—On ale, beer, porter and stout; on wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirits.

"(h). A tax of three dollars per gallon—On champagne and all other sparkling wines.

"(i). A tax of fifty cents per gallon—On lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits, not otherwise provided for in this resolution.

"4. That the excise taxes, as imposed by the preceding resolution, shall be payable in addition to the present duties of excise and customs at the time of sale by the Canadian manufacturer, or when imported, but shall not apply to such articles when exported, and shall be accounted for to his Majesty in accordance with such regulations as may be prescribed.

"5. That every person selling or dealing in the articles upon which taxes are imposed, as prescribed by the foregoing resolutions, may be required by the Minister to take out an annual license therefor, for which license a fee not exceeding $2.00 shall be paid.

"6. That the provisions of the said foregoing resolutions shall be deemed to have come into force on the 19th day of May, 1920, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on and after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day.

Outlining the Many New Taxes

Excess Profits Tax is Reduced and a New Sales Tax of One Per Cent. Imposed on the Year's Turnover—Increased Stamp Tax on Bills of Exchange and Promissory Notes—In Operation From May 19th.

"7. (a) That a tax of one per cent. in addition to the present duties of excise and customs be imposed, levied and collected on sales by manufacturers, wholesalers, or on importations; that the purchaser shall be furnished with a written invoice of any sale, which invoice shall state separately the amount of such tax, when not included in the purchase price; that such tax must not be included in the manufacturer's or wholesaler's costs on which profit is calculated; and the tax shall be paid by the purchaser to the wholesaler or manufacturer and remitted to his Majesty in accordance with such regulations as may be prescribed, and such wholesaler or manufacturer shall be liable to a penalty not exceeding $500 if such payments are not made, and in addition shall be liable to a penalty equal to double the amount of the excise duties unpaid.

"(b). That the Minister may require every manufacturer and wholesaler to take out an annual license for the purposes aforesaid, and may prescribe a fee therefor, not exceeding $5.00, and the penalty for neglect or refusal shall be a sum not exceeding $1,000.

"(c). That any such tax, costs or penalties may, at the option of the Minister, be recovered and imposed in the Exchequer Court of Canada, or in any other court of competent jurisdiction, in the name of his Majesty.

"(d). That this tax on sales shall not apply to sales or importations of—Meats, fresh, salted or pickled; butter, cheese, oleomargarine, margarine, butterine, or any other substitute for butter; lard; eggs; vegetables; fruits; grains and seeds in their natural state; buckwheat meal or flour; pot, pearl, rolled, roasted or ground barley; corn meal, oatmeal, or rolled oats; rye flour; wheat flour; coffee, green, roasted or ground; tea; salt; cattle foods; hay and straw; nursery stock; fish, fresh, pickled, salted, smoked, dried or boneless; sugar, syrups or molasses; anthracite or bituminous coal; artificial limbs and parts thereof, or to goods exported.

"(e). That the provisions of this resolution respecting a tax on sales shall be deemed to have come into force on the 19th day of May, 1920, and to have applied to all goods imported or taken out of warehouse for consumption on and after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day.

"8. That a stamp tax of two cents be imposed, levied and collected on promissory notes and bills of exchange of the value of one hundred dollars or less, and that a tax of two cents additional be imposed on every one hundred dollars or fractional part thereof in excess of one hundred dollars.

"9. That a stamp tax of two cents be imposed, levied and collected on each share of stock transferred.

"10. That the provisions of the said act relating to stamp duties on bottles and packages containing a proprietary or patent medicine or perfumery requiring that an adhesive stamp be affixed to such articles by the person selling the same, or by the importer, the manufacturer or producer, be amended to provide that the said provisions shall remain in force as regards the stock of such articles in retail stores remaining unstamped on the 31st July, 1920, and such stock may be sold in accordance with such provisions until the 31st day of December, 1920, but on and after such last mentioned date every such article must be stamped before being exhibited or offered for sale. The stamps shall be affixed to all such articles, on and after 1st August, 1920, by the manufacturer or importer thereof, or by such person as the Minister may prescribe.

"11. That respecting bottles or packages containing wines, sparkling and non-sparkling, manufactured or imported previous to the 19th day of May, 1920, stamps as set forth in the said act shall be affixed thereto under regulations made by the Minister.

"12. That the provisions of the said act relating to moving picture films, and all the other provisions of the said act inconsistent with these resolutions, be repealed."

New Income Taxation.

The amendments to the Income War Tax Act are embodied in the following Government notice of motion:

"Resolved, that it is expedient to amend the Income War Tax Act, 1917, and the amendments thereto, and to provide:

"1. That the taxes and surtaxes, including the tax upon corporations and joint stock companies, leviable and payable under the provisions of section four of the said act, as enacted by chapter fifty-five of the Statutes of 1919, shall each be increased by five per centum on incomes of five thousand dollars and upwards, such increases to apply to all taxes and surtax leviable for any income received during the calendar year nineteen hundred and nineteen, or the income of any accounting period ending in nineteen hundred and nineteen, as the case may be, and for each calendar year or accounting period thereafter;

"2. That each person liable to taxation under the said act and the amendments thereto for the calendar year nineteen hundred and twenty, or any accounting period ending in the year nineteen hundred and twenty, and for each calendar year or accounting period thereafter, shall deliver to the Minister of Finance, with each annual return of his income prescribed by section seven of the said act, as amended, an amount equal to at least one-fourth of the amount of the tax and surtax, if any, payable by such persons according to such return, and shall pay the balance, if any, of such tax and surtax in not more than three bi-monthly instalments thereafter, together with interest at the rate of six per centum per annum from the date prescribed for making such return up to the time of the payment of such instalment;

"3. That any person making a return of income less than the correct amount shall pay the additional amount of the tax and surtax due and in addition interest at the rate of ten per centum upon such amount until the same is paid.

"If such deficiency exceeds ten per centum, but is under twenty per centum, such person shall also pay an amount equal to one-half of the amount of such deficiency in addition, and if such deficiency amounts to twenty per centum or more, such person shall pay an amount equal to the amount of such deficiency in addition."

Business Profits Tax

The Business Profits War Tax Act will be amended as indicated in the following notice of motion:

"Resolved, that it is expedient to amend the Business Profits War Tax Act, 1916, and the amendments thereto, and to provide:

"1. That the profits earned in any business during any accounting period ending in the year one thousand nine hundred and twenty, which do not exceed ten per cent. per annum upon the capital employed in such business, shall be exempt from the tax prescribed by the act;

"That upon any such profits exceeding ten per cent. per annum, and not exceeding fifteen per cent. per annum, there shall be paid a tax equal to twenty per cent. of such profits.

"That upon any such profits exceeding fifteen per cent. per annum, and not exceeding twenty per cent. per annum, there shall be paid a tax equal to thirty per cent. of such profits;

"That upon any such profits exceeding twenty per cent., and not exceeding thirty per cent. per annum, there shall be paid a tax equal to fifty per cent. of such profits;

"That upon any such profits exceeding thirty per cent. per annum there shall be paid a tax equal to sixty per cent. of such profits;

"That in the case of a business owned by an incorporated company, and with a capital of not less than twenty-five thousand dollars, and under fifty thousand dollars, employed in such business, there shall be paid a tax of twenty per cent. of the amount by which the profits earned in such business during any accounting period ending in the year 1920 exceeded ten per cent. per annum;

"2. That in respect to any business liable to taxation under the said act, having a capital of less than fifty thousand dollars, the rates of taxation set forth in section three of the said act, as amended by chapter six of the Statutes of 1917, shall apply in respect of the 1917 and 1918 accounting

Continued on page 63.

What Does "Satisfaction Guaranteed" Mean? Does Responsibility End with the Sale?

What Do You Say to the Irate Customer Who Complains That His Silk Shirt Has Faded in One Washing or That There is a Hole in His Suit After Two Pressings?—Know Your Neighbors.

SATISFACTION guaranteed" is a very common phrase seen in many advertisements and displayed conspiciously in many clothing and haberdashery stores. Perhaps it has become so common in its use that its meaning is lost or there is no serious attempt to carry out this promise to the customer. In the rush of the twentieth century, one is too apt, perhaps, to make a sale and, having done so, forget all about it. If satisfaction results from the sale, well and good; if not, you are sorry, but to the irate customer you explain that it is really not your fault if good dyes are not put in shirts or if a poor quality of cloth goes to make up the suit he bought which gave so little satisfaction. This customer comes into your store to show you how his shirt faded out in one washing, or to show you a hole that came in his suit after he had had it to the presser's twice. Your halting explanation sems only to make matters worse, the irate customer walks out of the store more irate still; and you have lost a customer who may have friends to whom he tells the story. And the little ripple started soon develops into quite a sized wave of indignation against your establishment. The result is obvious.

Responsibility Goes On

The fact of the matter is that, to a merchant who is trying to do a good, honest, business, responsibility does not end with the sale of the article which passes over his counter. It goes on until that article has given the service which you have advertised as a principle of your business. "Service" is one of the strongest words in the commercial calendar; and a serious inclination to live up to it will soon establish a good business. It is to your interest to see and to know that that shirt you sold to John Smith is what you represented it to be. He asked you if it would wash. You said it would. And when he asked you that question he meant (and you should have understood him so) would it hold the color in laundrying.

Laundryman Passes the Buck

It is a very easy thing for the laundryman to pass the buck to someone else. All he has to do is to explain that there are so many inferior goods on the markets these days, due to haste in production and to the fact that good dyes cannot be secured, and the reason for the torn shirt or the faded colors is given to the satisfaction of an ignorant customer. But if you are a wise merchant you can easily take time by the forelock and, perhaps, evade the unpleasant incident that will follow when the irate customer comes back to your store to complain of the cheap shirt which his friend, the laundryman, tells him you sold him. If that incident is to be avoided, certain knowledge must be in your possession before the sale of the shirt is made.

The Spoiled Suit of Clothes

Even more important is it that this knowledge should be in your possession before you make the sale of a new suit of clothes. With clothing at its present prices, it is a considerable shock to the average customer to have to buy a suit to-day, and when he has bought it he wants a reasonable assurance from the vendor of the suit that it is what it is represented to be and that it will give good service. Well, he bought the suit and paid your price for it with a little kicking, but not much. You told him that it was first-class quality, made by one of the best houses in the country, that the workmanship on it was all that was to be desired, and, with the sale, there was satisfaction guaranteed. Only a few months have passed and he is back in your store with the self-same suit with a hole in it. You have made all the explanation that you can think of, but the customer is still unsatisfied and he has a feeling deep down in his heart that "satisfaction guaranteed" meant but very little in the case of the sale of the suit of clothes. You have told him that all manufacturers are dishonest when they say that that line contained eighty per cent. of wool.

Know Your Neighbors

The fact of the matter is that the men's wear trade, with prices as high as they are now, requires more attention than ever. Service, more than ever before, should mean something to the retailer. "Satisfaction guaranteed," should be a real principle of business, not merely a showcard hanging up in your store. The torn shirt, the faded colors, and the spoiled suit may be absolutely no fault of yours, only insofar as you were negligent in the acquaintanceship of the men who were to handle that shirt or that suit of clothes after they left your hands. There are good laundraymen and there are bad laundrymen; there are good cleaners and pressers, and there are bad cleaners and pressers. The retailer is the man on whom the blame usually falls, because he is the medium of exchange between the buyer and the maker. The buyer holds you responsible for the quality of the article he buys. He believes you to be an expert in selecting good quality clothes and fast colors in shirts; he knows nothing about such things, but he took your word for it when you said they were what you represented them to be. If that has not been the case, you are the one who is to be shouldered with the blame.

Every retailer would do well, when selling a high-priced shirt or an expensive suit of clothes, to know a good deal about local laundries and cleaners and pressers. Many laundrymen are none too careful in the handling of shirts, and the machinery which they use may easily tear the silk fibre. The mere fact that a man can wash the dirt out of linen is no guarantee that he is a laundryman; he could do the same thing to a dirty pavement and then he would be known as a street-sweeper. And there are cleaners and pressers (or men who are engaged in cleaners' and pressers' establishments) who know absolutely nothing about the powerful acids that are used in cleaning and pressing, or the effect these acids will have on a costly garment. The hole that has made its appearance in the new garment, in all probability, is due to the fact that too much of this acid has been applied by a careless or ignorant worker. And he has very cheerfully explained to the irate customer that you sold him a poor suit of clothes, and that it was not what you represented it to be.

You ought to study your neighbors. Know a good laundryman and a good cleaner and presser, and don't hesitate to recommend him to your customer when he is buying a suit of clothes or a fancy shirt. There are some stores that go the length of attaching a card to the suit of clothes when sold directing the customer to a tried cleaner and presser. A suit that is kept in shape and always looks well is a good advertisement to your store.

It is to your advantage to have your clothes well kept, your haberdashery giving the service you advertised. And that interest can only be manifested by an intimate knowledge of the men who are to handle those goods after they have pased out of your immediate hands.

Advises Conservative Buying With Due Regard to Necessities of Legitimate Trade

Lyon Cohen, of Montreal, Does Not See Any Blue Ruin Ahead — Thinks Merchants Are Thoroughly Alive to the Situation — Much Depends on the Action of the Banks.

IT IS not the opinion of Lyon Cohen, of the Freedman Clothing Co., Ltd., of Montreal, that the retailer needs a great deal of advice as to how he should buy and conduct his business generally during the remaining months of the year. The retailer, he thinks, is quite alive to the situation. He bases his opinion to a considerable extent on the buying that is being done for Fall of the present year by retailers throughout the country, buying that shows a conservativeness with due regard, however, to the legitimate requirements of the season. In Mr. Cohen's opinion the banks of Canada are to be the final court of appeal in the clothing situation, in fact, in the whole financial situation, as it will develop during the months that lie ahead. He does not believe that the manufacturer and the retailer are in a very different position so far as goods on hand are concerned. Manufacturers, like many retailers, bought very heavily during the period of extreme optimism of the last few years. Some of these goods are still coming in, and while it is perfectly true that they cannot be duplicated at the same prices, they do not feel that they want them on their shelves because of the danger of over-stocking with the consequent financial obligations at a time when banks are strongly advising caution and curtailing credits.

The Retailer's Position

The position of many retailers, according to Mr. Cohen, is somewhat like this: He has bought quantities of goods for Spring business which, because of the weather and the somewhat curtailed buying of the public, have not sold any too well. During the last few years he has made money and has paid his bills; some of these profits have been used up in store improvements, the rest in ways best known to himself. A dull season has overtaken him, however, and he is not just in the position to pay his bills as he had hoped to be with the Spring business off his hands. Immediately he asks for time from the manufacturer or the wholesaler. The manufacturer or wholesaler is convinced of his honesty and is willing to extend the time. But here comes the question. What of the boss? In other words, what will the banks do? If the consuming public stops buying to a great extent, and if the banks squeeze too hard—well, there will be a panic. The sales of the past month have indicated that the retailer is making an effort to get the money to pay his bills. But if he can't get it, he can't, and that is all there is about it. It would mean that some men would be forced to the wall.

Panic Not at All Likely

But Mr. Cohen does not look for a panic because he thinks the retailer is conducting himself and his business wisely. The retailer, he thinks, has taken to heart the advice of the bankers and is doing all he possibly can to keep his assets as liquid as possible. Moreover, he is buying as sparingly as possible. "We are advising our customers," said Mr Cohen to MEN'S WEAR REVIEW, "not to overbuy, but, at the same time to purchase according to their legitimate wants. Last year, on account of the great scarcity of goods we were compelled to make allotments to many customers; this year, for Fall business we have not been compelled to do this because the customer, in the great majority of cases, is buying more carefully. Merchants are alive to the situation and are not buying more than they want. Unlike last year, they are not now worrying about deliveries, knowing that they stand a much better chance of getting the full deliveries and they are not forced to search the markets to such an extent for goods as they were last year."

Sees No Drop in Prices in Sight

Despite all the talk for lower costs of clothing, Mr. Cohen did not see that lower prices were in sight as yet. The new tariff, he thought, might have the tendency to drive people to more economical buying, and they might buy cheaper clothing. "With all our desire," he said, "to curtail the cost of living, the cost of labor is continually mounting, and the cost of the raw materials is still going up. In the face of these two facts —increased labor costs and higher costs of raw materials—it does not look as if there will be a possibility of reducing the costs of clothing or general merchandise. The Canadian mills are just out with new prices and are asking increases of from 10 to 20 per cent. over prices for the same materials sold last year."

Should Not Get Panicky

Mr. Cohen strongly advised that merchants in these uncertain times should not get panicky. "Therefore, merchants," was Mr. Cohen's conclusion, "while they would be well advised to be conservative in their buying, they should not be panicky but should buy for their legitimate needs." Regarding their business —and it was on this that Mr. Cohen based much of his summary of the situation—he said it had never been better in their history, on the whole. The West, he said, was buying very sparingly. So far as sales for Fall to date were concerned, he stated that, up to the present time they had had the best season of their history. "Our sales for Fall have been spendid," he said. "With the exception of the West they have been equal to those of any other season."

Prices Still Up; Deliveries Slow

Little Hope for Change in Cotton and Woolen Industries

In view of John Patterson, of Montreal, a man who keeps in the closest touch with the woolen and trimming industry, there is little in the conditions of these industries to warrant lower prices or better deliveries. Regarding prices and deliveries, Mr. Patterson said every one hoped that there would be a little easement in the situation before long that two considerations had to be taken into account—raw material and production.

"The question of raw material is very acute," said Mr. Patterson to a representative of MEN'S WEAR REVIEW, "and there does not seem to be any immediate hope of this being overcome. Neither is the difficulty of production, one to be easily solved as labor seems very unsettled, resulting in a glowing up of the mechanical end of production; and until these matters adjust themselves we can hardly look for steady progress in production.

"Regarding prices, there is a real reason for the high prices prevailing and a reasonable expectation that they will continue so for some time to come. One reason is the successful demand of the cotton mill employees for more pay and shorter hours which mill owners were compelled to grant. The other is the increased public demand for all cotton materials which has brought about a condition whereby the buyers are competing before the product is off the looms. For this reason very few goods come on the open market. Unfortunately, this condition cannot be rectified by an arbitrary price-fixing regulation or Government commission.

"The real trouble is that there are not enough goods to go round and the only remedy is more production with more goods. This condition may rectify itself within the next few years as the demands will become so great that production will thereby increase on account of the high prices that will attract more capital in the industry.

How a Made-in-Canada Campaign Was Conducted; Industrial Floats—Appropriate Windows—Holiday

London, Ontario, Puts on the First Campaign of Its Kind in Canada—Advertising Manager of R. H. & J.. Dowler Says It Was Great Success — Features of the Campaign.

Written by ERIC W. GIBBERD

A CAMPAIGN that gave great publicity to Made-in-Canada goods and the necessity of the buying public demanding them in their stores was recently held in London. From start to finish this timely event was a huge successs.

Under the direction of the London Advertising Club, many committees were appointed months in advance—the retailers all co-operating in a splendid manner—and from them the Advertising Club secured the names of Canadian manufacturers with whom they did business. The Club wrote these firms, some seven hundred, requesting financial assistance and samples of their produce to be used as prizes in various competitions that were to be arranged.

Practically every manufacturer responded in a most generous manner. Plans were made to decorate the city, hold a grand parade of Made-in-Canada floats, and a big masked ball and carnival in the armouries.

During the week every store in London featured Made-in-Canada goods, unique and striking windows earned many valuable prizes as well as much comment by the buying public. Each store carried the official pennant of the London Advertising Club.

The parade of floats was held on Tuesday, a partial civic holiday was proclaimed, hundreds of decorated cars, some 80 or 90 floats, several bands—these made a most impressive spectacle. Various motion picture companies with their cameras were in evidence, making an historical record of the first big Made-in-Canada week.

Whether it be a Made-in-Canada campaign or any other kind of campaign which aims to promote the interests of the retail merchants of any town or city, the accompanying article written for MEN'S WEAR REVIEW by Eric W. Gibberd, Advertising Manager of R. H. & J. Dowler, Ltd., has in it many helpful suggestions to retail merchants all over Canada. Mr. Gibberd tells how the campaign was conducted and the success which attended the efforts of the men behind it. The promotion of the spirit of pride in one's own town or city is as valuable an asset to the retail merchant as anything he can do from one year's end to the other in the way of advertising. That is what London's Made-in-Canada campaign did and it might well be emulated as a promoter of civic pride by many other towns and cities throughout the Dominion.

The Questionnaire sent out to hundreds of citizens in London during the Made-in-Canada campaign contained the following questions:

1. Do you buy Made-in-Canada goods? Say why.

2. Do you buy Nationally advertised goods? Say why.

3. Do you read advertisements? Say why.

4. Do you always find advertised goods easily in stores?

5. Do you like to see pictures of advertised articles?

6. Do you purchase much by mail? Say why.

7. Have you greater confidence in advertised lines than those not advertised. Say why.

8. Why should you save Canadian money now?

9. Which is the best dressed window this week? Say why.

Had Questionnaire

One feature of considerable importance was the questionnaire that was available in every retail store throughout the city. It was directed to the women, asking them many pertinent questions that vitally concern retail merchandising. For the best answers to these over 250 prizes were given out. These were announced at a large mass meeting.

The final act of the great campaign was this mass meeting. Among the speakers at this meeting were F. W. Stewart of Montreal, and Professor Robertson of Ottawa.

The Arkansas Clothiers' Association have changed their name to the Arkansas State Association of Retail Clothiers and Furnishers, and the objects of the association are:—(1). To promote good fellowship and to strengthen the ties of friendship among business acquaintances engaged in the retail clothing and furnishings buiness; (2) To develop an exchange among its members of the newest, best and most successful business ideas and to promote progressive, scientific and honorable methods in the retail clothing trade; (3) To encourage and practise benevolent and charitable deeds among its members.

Sam Salinsky, of the Ideal Raincoat Clothing Manufacturers, 281 St. Paul Street West, Montreal, was held up at the point of the revolver on June 4th, while some $3,000 was stolen from his premises and the premises of A. G. Giguere, fur manufacturer, in the same building.

Manitoba Tailors Form Association

A Manitoba Tailors' Association was formed at a meeting of the tailors of the province, held May 28th, in the St. Charles Hotel, Winnipeg. It was the opinion of the meeting that the formation of the association would add strength to the important matters which confront the craft at the present time. The luxury tax came in for a spirited discussion, but no decisions were reached at this session.

S. R. Hunter acted as chairman, and in conjunction with C. R. McFarlane, gave the address of welcome on behalf of the Merchant Tailors' Association. Alex. Taylor and Chas. Tollington spoke for the wholesale woollen trade.

The following committees were appointed: Resolutions, J. Stanley, J. S. Stephenson, J. S. Laughton, of Brandon; publicity, S. R. Hunter, Alex. Sandison, C. Tollington, J. H. Curle; organization, R. Durrant, J. S. Laughton, C. R. McFarlane, J. Jenning, A. Taylor and J. Gray.

News of the Clothing Trade

Tip Top Tailors opened a store at Kingston on May 15th.

—

Joe Barnes has opened up an up-to-date gent's furnishings' store at 250 Danforth Avenue.

—

Arthur Allan, of A. A. Allan & Co., Ltd., Toronto, is on a purchasing trip to England.

—

Bert Corner has opened out a new store clothing and furnishings' store at 62 King Street West, Hamilton.

—

Pantaloons for the constables of Montreal will cost $2.55 each and $3.35 for the officers' pantaloons.

—

Oak Hall have returned to their old corner at King and Germain Streets, St. John, after four years' absence.

—

Calhoun & Co., have opened up a large gent's hat store on King Street East, Hamilton. They have branch stores now at Winnipeg, Regina and Vancouver.

—

Van Wart Waller Co., of 1254 Bloor Street West, Toronto, have discontinued business, and they have been succeeded by R. D. Wilson, of Midland, Ont.

—

The House of Hobberlin is being granted a Dominion charter under the name of The House of Hobberlin, Ltd., with a capital of $500,000.

—

The Summerland Supply Co., of Summerland, has sold its clothing and gent's furnishings business at its upper store to F. B. Corey, of Cancouver.

—

Electric shears for tailors which can be used wherever an alternating current of low freqeuncy is available have been invented by a Frenchman.

—

The Late R. B. Harcourt, a merchant taailor, of King Street, Toronto, who died on March 16, left an estate of $153,487.

—

James Allison's store at 109 King St. West, Toronto, was robbed of a quantity of clothing. The thieves were caught and the goods recovered.

Garment makers in the employ of the Punchard Birrell Co., of Toronto, went on strike because they were asked to sign a card giving the time put in on the garment they were making.

—

William Clarkson, a veteran tailor of the city of Winnipeg, was found dead on May 28th, at his place of business, 415 Sherbrooke Street. He had been in Winnipeg for 40 years.

—

Johnston's have opened a new store just south of the Post Office on Brock Street, Whitby, Ontario. L. W. Saunders is in charge and is assisted by Miss Godfrey, of Whitby.

—

According to the "Labor Gazette," an English publication, prices on men's suits, overcoats, underclothing, hosiery, boots and textile materials purchased by the working classes were from 320 to 330 per cent. higher in May, 1920, than in July, 1914.

—

Manitoba merchant tailors have forwarded a resolution to the Dominion Government asking that the minimum price of a suit of clothes subject to the new tax should be $65 and that tax should be collected only on the amount in excess of that figure.

—

Merchant tailors of Charlottetown have openly protested in a letter to Mr. Trowern, Dominion secretary of the Retail Merchants' Association of Canada, against the burget of Sir Henry Drayton on the ground that it is an imposition and a hardship and will not get revenue as desired.

—

J. C. Shannon, a clothing manufacturer of London, England, has made the statement that they can produce suits, transport them to America, pay the duty and sell them to the retailer for $32 each. He adds that the same quality of suits are now selling here from $60 to $80 while their's can be sold at $38.40 with a 20 per cent. profit.

—

Mr. Adams, who is a merchant tailor in Napanee, has been obliged to send some of his work to Toronto because workers are not willing to submit to the quiet life of a country village. The "Napanee Beaver" goes on to comment that this is a state of affairs which no amout of theory or philosophy is going to find a remedy for. "Nothing but the pinch of hard times will bring people to realize that there is a bound to their desires. This of course is a hard remedy, but we have known it to be effective."

QUICK RECOVERY OF GLOVE INDUSTRY

Made Phenomenal Strides in Building Up Own Industry

The French are now manufacturing their own fabric gloves, and are relying on their own efforts for the materials necessary to every stage of production. Until the outbreak of the war, the French were content to admire and buy the German fabrics without dreaming of manufacturing for themselves.

In 1914 there were hardly half a dozen looms for the manufacture of glove fabric in the whole of France. Thousands of bolts of this basic glove material were brought into the country, and the French manufacturers were perfectly content that it should be so. They admired the perfection of the German manufacture and business methods, and they never dreamed of competing with their efficient neighbors by producing glove fabrics, dyes, and many other articles of prime necessity to them.

At the beginning of the war the French were thrown back on the stocks of glove fabrics that lay piled up on their shelves. These were sufficient to keep their industry going for some little time. Unexpected inroads were made into their supplies, however, as the demand for fabric gloves increased in proportion to the rise in the price of kid. The day soon came when the glove manufacturers faced a serious crisis. There was nothing to do but to manufacture their own fabric and build up a new industry from the beginning under difficult war conditions.

Confessing their own weakness, they sent abroad for expert mechanics, who brought the required machinery with them to France. "For once, says "La Revue Textile "a new enterprise was fostered and encouraged and given such financial aid as was necessary." Various methods were tried out, and the most practical selected and installed.

The new industry developed with surprising success and rapidity. The French soon were able to supply their glove industry not only with the necessary fabric, but with fabric made of French yarn.

When the manager of a clothing department in departmental store can secure the full window space of that store for a display, he has gone a long way toward pushing the sales and promoting the interests of his own department. Occasionally Fred Tennant, manager of the clothing department of the John White Co., Ltd., of Woodstock, succeeds in doing this and, when he does, he puts the very best effort into those windows possible. This set of windows was arranged by their display man, P. R. MacLean, during the second week of May. It consisted of the best qualities of men's lines carried in stock and the advertising of the week in the county newspaper corresponded with the windows, that is, it promoted quality goods among the young men of the city and county. The windows are very attractive and, as the store occupies a commanding position on the main street of Woodstock, they had every chance to make a strong appeal.

NOT A LUXURY TAX

(Continued from page 33)

goods and the people would wear poorer qualities of wool in their suits. He stated that one house had already offered him a ten per cent. reduction in their prices.

Mr. Johnson said he had made some inquiries of the Government with regard to some points which did not seem very clear in the statement given by the Minister of Finance. One was regarding the tax applying on the cost of the suit or other article above the figure specified, or whether it applied to the whole cost. He was informed that the tax was applicable to the entire cost of the article as set out in the budget. He had also been informed that this tax would be collected by the Government on the first and fifteenth of the month. He, along with other merchants, advised the opening of a new account in the bank which would be for this tax only. The Commissioner of Taxation had also informed him that the Government would require only such slips from the retailer as contained articles on which there was a luxury tax.

Jess Abelson, of Ottawa, believed it was well to take for granted that the people knew about the tax. "I don't talk tax to the people at all. I simply make out the bill and present it to the customer and take it for granted that he knows all about it."

Tightening of Credit; Slow Buying; These Factors Will Lower Prices

Raw Material Has Changed Hands Many Times—Every Exchange Means Added Profit—Manufacturer Must Help Bear Brunt of Falling Prices.

By E. GILBERT, Advertising Manager J. H. Blumenthal's Sons, Ltd., Montreal.

HOW can prices come down in the face of higher labor costs, small production, and high cost of raw material? That is the question that many are asking—what's the answer?

To my mind there are two factors which will cause prices to come down, despite these facts. The first is the tightening of credit, the second is the hesitancy of the retailer to buy. Either of these may be sufficient, both of them will be all-powerful.

Everyone knows that raw material has in the past few years passed back and forth between manufacturers and jobbers any number of times before it was ever put on the cutting tables. And I know of a case where piece goods already cut were sold in New York City by one manufacturer to another who was in dire need of the goods. This passing back and forth of piece goods and other materials that go into the finished products, necessitates that the manufacturer sink a great deal of capital into material, or else borrow heavily from the banks. And naturally each transition of the goods from one house to another produced a profit for the seller which is tacked on to the material before it is ever made up. That was to a great degree the reason for excessive prices. With banks tightening up on credit and rationing it among industries as is being done in the States at the suggestion of the Federal Reserve Board—where is the manufacturer who will, in the fast waning demand from his trade, sink capital into material? Some there may be, but every Tom, Dick and Harry will not be able to do it. The manufacturer who is desirous of keeping capital fluid—for liquid capital is demanded by banks to-day when a line of credit is filed—must cease these jobbing operations and get down to production. And out of the cellars and warehouses, will come hundreds of pieces of goods to be cut and finished at once in order that idle capital may become fluid capital. Now, hesitancy on the part of the retailer at this time will produce a price-cutting orgy on the part of the trade and the first signs of it may be seen right now as I write.

Yesterday a salesman came into our store with samples—in which our buyer expressed no interest. The prices on these goods had been cut two dollars, but the salesman said he was disgusted—he had seen everyone in Montreal and they wouldn't touch the stuff, as he put it, because other manufacturers had cut prices even more than his house. Not in years have so many special offers been made to us by manufacturers as we have received in the past two weeks.

Our 20 per cent. discount sale has been a great success. It has meant a considerable loss of profit to ourselves and we feel that now it is up to the manufacturer to make some sacrifices. I have read an interview with a wholesale manufacturer who said that the retailer must bear the brunt of the demand for lower prices. But you may be certain that the manufacturer must take his share of the sacrifice, he is coming more and more into the limelight as the public is aroused to the fact that the retailer is not solely to blame—that he may have a profit—and that his prices are based on cost.

"Blumenthal is with Wanamaker" was the startling headline of a page advertisement recently run by R. H. Blumenthal's Son, Ltd., of Montreal. The Wanamaker plan is now well known to Canada. Responding to the insistent demand for lower clothing prices, this store advertised a 20% reduction on everything in stock. It, perhaps, was the beginning of that price-cutting wave that has swept over the important cities of the United States the ripples of which have reached Canadian shores. Two or three weeks previous to this announcement, Blumenthal had "guyed" the Overall Movement and had pointed out that market conditions did not lend themselves to the belief that lower prices were in sight. But the psychological effect of the movement to Blumenthal was, apparently, not to be overlooked. Spring business was poor but behind this there was the belief that consumers were holding off on account of high prices.

Blumenthal believed that there were remedies for high prices. What were they? MEN'S WEAR REVIEW wanted Blumenthal's viewpoint. In the accompanying article their advertising manager outlines them.

With regard to their own sale, conducted as Wanamaker advertised his, Mr. Gilbert says it was a success. It might be mentioned that Blumenthal's received a congratulatory letter from Mayor Martin of Montreal expressing his appreciation of the effort they were making to bring down clothing prices.

Real Profiteers in Bd. of Com.

Member for Kent Scores This Body

A. B. McCoig, who represents the county of Kent in the House of Commons, recently paid his respects to that board by declaring that they had accomplished nothing since their appointment and that about the only profiteers they had brought to light were themselves.

He recalled that the Liberals had opposed the appointment of the board, and urged instead the appointment of a public prosecutor, who could investigate much more cheaply cases of profiteering. He still believed that that would be the best way to check profiteering. "Why are the Government going to let this board run wild?" asked Mr. McCoig. "Are they going to allow the board to inconvenience beyond all reason people who are transacting business honestly, requiring them to have special clerks to keep track of every article taken in and sold, and every cent of profit which is made?" The board had not succeeded in putting a profiteer in jail in the last year, nor had it extracted one dollar of unjust profit from anyone in Canada, yet it was going on upsetting the business and trade of the country.

When the board was appointed the members refused to work for a salary of $7,000 each and $8,000 for the chairman. They demanded $8,000 each and $10,000 for the chairman. "This was the only real profiteering that they have discovered up to the present time," he declared. "If we are going to keep commissions like the Board of Commerce, who raise their salaries, not by 10 cents on the dollar, but by $2,000 at a jump, I want to say that the minister's proposals for taxing the plain people for the necessaries of life will be absolutely rejected when the people have an opportunity of expressing themselves."

"Putting Spotlight on Mayor's $35.00 Suit"; Story & Story of Winnipeg Adopt New Tactics

Reply to Mayor's Attack on High Cost of Clothing by Showing Up the Mayor's Cheap Suit Point Out Its Glaring Faults and Make Comparisons With One of Their Own — Can't Beat Market by Buying Cheap Clothes.

STORY & Story of 350 Portage Ave., Winnipeg, believe in carrying the war into Africa. When a prominent man makes an attack upon the clothing trade by advocating that cheap clothes be worn so that the high cost of clothing might be beaten to earth, they believe in counter-attacking. And when the man who makes such an attack is the wearer of a suit of clothes which, by his statements, he inferentially holds up as an example to the public which might well guide them in the purchasing of their clothes, Story & Story have an excellent target for their counter-attack. So, forthwith, they make the counter-attack.

What Mayor Gray Said

Mayor Gray of Winnipeg, was the target. He, it was, who was blazing the trail of the "cheap clothes" man. In a statement given to an interviewer of the Winnipeg Free Press the Mayor said:—"Winnipeg citizens are themselves responsible for the high cost of clothing, and by careful buying and pocketing some of their pride can bring the cost down to reasonable figures. . . Cost of wearing apparel is as much due to the false pride and stupid affectation of certain people who wish to appear as well dressed as people who can afford it better than they can, as to the profiteer." The Mayor went on to hold himself up as an example by stating that "yesterday" he had bought two suits of clothes for $35.00 each. "And they are as good as many $60.00 suits." declared the Mayor, and he concluded by stating that he would not buy the best in clothes as long as the cost of clothing remained as high as it was at the present time.

"Putting the Spot Light On"

This statement of the Mayor's aroused the ire of Story & Story and they proseeded to make an effective reply. They did it by using a half-page of the Winnipeg Free Press. In the first place, they secured a photograph of Mayor Gray adorned in his $35.00 suit after he had worn it about three weeks. This was reproduced in their advertisement. Side by side was another photograph of one of their Hobberlin suits which had been worn for five months. The difference in the appearance of the two suits is, to say the least, very striking. Presumably, this is a $60.00 suit, for Story & Story state in their advertisement that "We wish to inform the Mayor and, incidentally, the public, that the $35.00 suits spoken of by the mayor and, which he says are as good as many $60.00 suits, do not appear to us to be as well made as are Hobberlin tailored suits at $60."

THE MAYOR'S SUIT.

Our Mayor Gray, the other day,
To a Free Press scribe did say,
That all the money he had paid
For two suits (which we hope won't fade),
Was ten bucks more than half of fifty.
Which clothes, he said, were plenty nifty,
And urged upon all of the rest,
"That they refuse to buy the best."

* * * *

The pretty girls upon the street,
Which many men think look so sweet,
The mayor says—we s'pose he knows—
Spend too much "dough" on pretty clothes;
"They carry their earnings on their backs,"
The mayor states these are the facts.

* * * *

The men, he said, "Are just as bad,"
But surely they are not all mad
Because they try to look as well
As others who are very swell.
For these men have to hold their jobs;
The mayor doesn't, so we're told.

* * * *

The mayor buys the "sixty" kind
For "thirty-five"; but in his mind,
We think, these suits must sure abound,
For we have failed to see them 'round.
The one he is wearing surely shows
How very little our mayor knows
About the REAL value of MEN'S CLOTHES.

* * * *

We gave the mayor our only vote
To lead the council, not "get the goat"
Of men who do know how to dress;
And really now we must confess,
'Twill hurt our pride if he should wear
This awful suit while in the CHAIR.

* * * *

The "BEST" you known will last far longer,
The wools they're made from are much stronger;
The workmanship on them is better;
Which we have proven in our letter;
They're sewn with silk instead of thread;
This, of course, you have often read;
The Hobberlin suit is full of life
And ready for some further strife;
The mayor's suit we've shown is dead,
We hope he gets this through his head.

(Signed) W. MORLEY STORY.
STORY & STORY.

What the Spot Light Shows

Story & Story then proceed to tear the Mayor's suit to pieces, so to speak. There are seven things wrong with his $35.00 suit of clothes. Here they are:—

1. Collar falls away from right side of neck, a glaring fault. No effort has apparently been made to fit the Mayor's low right shoulder and hold the front of coat in its proper position.

2. Fronts badly broken and unsightly (suit worn about three weeks) caused by poor workmanship or cheap machine-made fronts, or flimsy, inferior, low-grade, poor quality canvass inside—the infallible sign of a poorly-made suit.

3. Sleeves carelessly put in, not shapely, but unsightly.

4. Note the hollow irregular line here —showing poorly and unevenly cut fronts, or carelessly made up.

5. Coat appears to be narrow in width across front for the mayor's figure.

6. Trousers 1½ inches too short (without cuffs). This should have been attended to in the fitting.

7. Vest appears to be too small at waist, causing it to pull at the buttons and wrinkle badly. We think it is also too short.

After each point is made out against the mayor's $35.00 suit, Story & Story proceed to show wherein their line of clothes overcomes these glaring faults. And as an illustration of these points, there stands that other figure with a good $60.00 suit on, after five months wear, which is a model of perfection.

Get What You Pay For

Some useful morals are drawn from the incident by Story & Story. "You get what you pay for. It is unusual to get something for nothing. If you buy cheap clothes you get poor workmanship; it cannot be otherwise with the present high wages being paid workers in the tailoring trade. The confidence inspired by good clothes is a tremendous asset to a man who has to make his own living. Good clothes are vastly more economical in the end. Measuring values by price alone is as absurb as measuring a man's brains by the size of his hat. The man who makes up his mind that he will not buy cheap clothes this season, is helping to bring down prices eventually by making a suit last, thus minimizing his purchases." The parting shot of Story & Story is "The way to beat the market is not to buy cheap clothes." The advertisement has a startling heading to it "Putting the spot light on the Mayor's $35.00 suit."

Good Advertising Stunt

In the first place, this was a good advertising stunt for Story & Story. To deal with a prominent figure like the mayor and to have a picture of him as the central figure in the advertisement could not help but attract attention, and that is one of the first requisites of good advertising. They did not rush too make their reply but waited until the mayor had bought and worn his new $35.00 suit for three weeks. The interview was given to the Free Press on April 22nd. In this advertisement of May 7th, and the very style of it there is a suggestion for other retailers whose business is being attacked by prominent persons who know little or nothing about the clothing business, or by reason for the present high costs of the same. If some one in your town or city happens to do the same thing, get after him.

Costs Should Not Be Estimated in Dollars; Time and Energy Are Much Better Equivalents

Talk to the Farmer in Terms of Corn, Wheat and Oats—To the Laborer in Terms of Number of Hours Work—The Mason, Blacksmith, Hod-Carrier, Plumber and Sheet Metal Worker Are in the Same Class.

THERE are some extremely good arguments for the retail clothier in the following letter written by M. W. Cresap, of Hart, Schaffner & Marx, to Col. Fred Levy, president of the National Association of Retail Clothiers, and printed in the Chicago Apparel Gazette. This letter was read by President Levy at the recent conference of the National Association in Chicago:

"My Dear Colonel Levy:

"The method by which your association is approaching the question of clothing prices commands admiration. When a business or an industry is on trial before the public the temptation always is to take a defensive attitude. How much better it is willingly to endeavor to get at facts and seek a solution.

"It is unfortunate that so many misleading statements are printed about high prices, and even more unfortunate that there is so much misunderstanding in regard to what a man pays for a suit of clothes.

"The dollars that a man pays for clothing is not a fair measure of the cost. The amount of time and energy required to earn the equivalent of a suit of clothes is more nearly the true measure.

"The farmer who has corn to sell can get a suit for less corn to-day than he could in 1914. Then he had to sell fifty bushels of corn to get the money to pay for a $25 suit of clothes; now his fifty bushels of corn will obtain for him a $60 suit and leave him $10 over.

"The same application can be made to other crops. It took thirty-three bushels of wheat to buy a $25 suit in 1914; on November 1, 1919, it took only twenty-eight bushels to buy a $60 suit. It required two hundred pounds of cotton to buy a $25 suit in 1913, and it takes only one hundred and fifty-eight pounds to buy a $60 suit now. Ninety-eight pounds of butter would buy a $25 suit in 1914; it takes no more than that to buy a $60 suit to-day. One hundred and sixty-one pounds of wool would get a suit of $25 clothes for the sheep raiser, and now one hundred and eighteen and a half pounds will buy a $60 suit.

"The bricklayer in 1913 had to work fifty-five and a half hours to earn money for a $25 suit of clothes. Now, with the opportunities for steady work and overtime he can earn a $60 suit of clothes with less effort. It took a blacksmith in 1913 seventy hours to earn a $25 suit of clothes, and he can earn a $60 suit now with about equal ease. An unskilled laborer in the building trades had to work a hundred hours five years ago to get a $25 suit of clothes. Now he can get a $60 one by working about ninety-five hours. The hod-carrier, the machinist, the plumber, the sheet-metal worker, the roller in the steel mill, are in the same general class. Their hourly rates of work alone would make it possible for them to put forth no more effort to earn a suit of clothes, whereas in these days they have steadier work and plenty of pay for overtime.

"Incomes of the greater part of the population of the country show quite generally that there is either less effort required to get clothing, or at least no more effort than before the war. There is another class—the so-called middle class—concerning which no figures exist; in the last eighteen months much relief has been afforded to that class.

"It is no wonder, considering the general prosperity of the country, that the demand for clothing is enormous. In the past, many people have been denied the luxury of quality and style, and it is only human nature that now, having the money, they should aspire to the satisfaction that comes from being well dressed.

"The fact that these things are so certainly does not justify an excessive profit, nor does it warrant business men anywhere in saying that profiteering does not exist, because there have been cases of profiteering and will continue to be unless it can be reached, and good-minded merchants everywhere ought to be extremely glad that the government is taking steps to discourage it.

"Entirely aside from profiteering, there are two other vital questions. How much can clothing prices be reduced by a lowering of legitimate profits? Probably not very much. Few retailers have heretofore understood the necessity and manner of making depreciations. Inventories, receivables and equipment have not been properly taken up. There has until recently been almost no effort in retail accounting to set up reserves for contingencies. It has unfortunately been the desire of most retailers to make their showings good, and the temptation always at the end of the year is to leave figures at a high mark. The federal tax laws are serving a beneficial purpose in teaching retail merchants the necessity of depreciation, but even to this day many retail merchants are paying taxes on profits that were not real.

"According to any records that exist, the average retail profits over a period of years have not been excessive, and, if the proper shrinkage had been applied, they would have shown on the average a meagre result. In the past year, on a rising market, with an increasing volume and an expense not increasing so rapidly, the situation has, of course, been improved.

"The only thing that will bring about the reduction of clothing prices by a closer margin of retail profits is volume, because any business of size can afford to operate on a closer margin of profit. When the idea becomes firmly fixed in the mind of retailers that volume brings about a reduction in the percentage of expense, and therefore enables closer selling, a very great step toward the solution of this problem will have been taken.

"After all discussions of profits and profiteering, the highly important fact remains that the cost of distribution is the truly great problem.

"There is no royal road to the reduction of the cost of distribution. Merchants must pay rent and employ salesmen and promote their business and give service, and these things cost money. How can they be made to cost less money and distribution thus become a steadily decreasing burden to the consumer, deserves deep study. This question is not peculiar to the clothing business, but to all articles which are produced for human consumption.

"The chief note which should be sounded to-day for all business, whether wholesale or retail, is that of service, and service in this case means not only giving good and honest merchandise at a close profit, but in loading the processes of production and distribution with the least possible expense. It is not fair to the people that the price of any commodity should have to carry unnecessary cost. As a prominent writer on business subjects recently said, business succeeds only as it serves. Unless it adds to the sum of human happiness or comfort something which no other activity or agent can supply so deeply or so well, it is not fulfilling its real function."

R. H. & J. Dowler entered a splendid float in the recent "Made-in-Canada" campaign in London. It was of Twentieth Century Brand clothing. Gallants dressed in bright-colored costumes representing each past century from the 14th to the 19th rode on the side of the float, while a group of smartly-dressed youths represented the twentieth century with its neater but quieter tones in clothing.

What is Happening in the Trade?

WHAT is happening in the trade? Peleg Howland, president of the Imperial Bank of Canada, in his recent annual address to the shareholders of the bank, made the statement that there never was a time within his memory when conditions were so unsettled as they are at the present time. Sooner or later, he said, he looked for a period of deflation. However, if it came soon he believed that it would be only temporary in view of the shortage of commodities throughout the world. He did not see that there could be any real permanent reduction of prices until real work supplied a surplus of goods.

Mr. Howland's statement applies to the trade in every respect. Conditions are most unsettled, and these conditions obtain over the whole continent and are even reflected in slight ripples on European markets. Two or three causes seem to have contributed to this uncertain outlook. There was the poor Spring business caused mostly by inclement weather, together with a slight inclination on the part of consumers to economize in buying. Then there was the action of the Federal Reserve in the United States in curtailing credits with the result that a number of the smaller men began to feel the pinch and began sacrificing their stocks. The action of these houses was soon reflected in the retail trade. A price-cutting wave swept over the United States from coast to coast, started, perhaps, by John Wanamaker, of New York, who gave a 20 per cent. reduction on everything in stock. This orgy of price-cutting has been a real one, and there has, undoubtedly, been a sacrifice of considerable profits on the part of retailers in that country.

Movement Hits Canada

No man can live unto himself alone even in the clothing business. Behind the price-cutting wave of the United States were conditions exactly similar to those in this country; but, by temperament, the Canadian is not as susceptible to gusts of excitement as the American. Withal, there has been a good deal of price-cutting and sacrifice of profits. The trade gives other evidences than these of an unsettled and altogether uncertain condition. The sales that have been held in many cases, no doubt, have been necessary simply because money was required to meet obligations. It will be remembered that MEN'S WEAR REVIEW a few months ago sounded a warning by publishing an interview with Mr. Moffatt, the general manager of the Imperial Bank of Canada, in which he advised that merchants should keep their assets as liquid as possible in view of the inevitable break. Many retailers had a fairly large stock of goods on hand even before Spring business opened, because of an accumulation of goods as a result of large buying during the last few years with delayed deliveries. With the failure of the Spring business, stocks were too high, and returns were not forthcoming to meet their bills. The sales became necessary and the spirit of competition began to assert itself as it had not done for the past four years.

There is still one other evidence of the uncertain outlook. Cancellations of Fall orders have been frequent and heavy. MEN'S WEAR REVIEW knows of cases where the whole sheet of Fall orders has been wiped out with the exception of shirts. It is also evident that many merchants are reducing the number of houses with which they deal. A manufacturer stated to MEN'S WEAR REVIEW in Montreal that, whereas a merchant during the past four years when he scrambled for goods dealt with three or four houses, he was now cutting down his accounts. Coinciding with this statement is the statement of other houses, the very large ones, who say that their business is bigger than it has ever been. Some of the smaller houses are the losers, no doubt; and there have been some closings-down. Merchants are going to the big houses, hoping they will be able to carry them through whatever lies ahead.

Is It the Beginning of Lower Prices?

Many merchants are asking themselves this question: Is it the beginning of lower prices? Assuredly, many merchants with whom MEN'S WEAR REVIEW has talked believe it is and that a period of hard times is upon them. That there is a feeling broadcast over the country against continued high prices of all commodities is certain, and there is the consequent economical buying. The new Luxury Tax has not helped matters in this respect. Continued holding off on the part of the retailer, in all probability, will create greater competition amongst the manufacturers and wholesalers and may thus lower prices. MEN'S WEAR REVIEW was informed recently by a banker that banks felt that manufacturers and wholesalers had large stocks on hand and that they would force them to sell before more credit was given.

Whether or not this is the case, the fact remains that replacement values do not lend encouragement to the view that a period of depression could long continue. Woollens and cottons are all higher in price, while the demands of labor are ever upward. Production, while on the increase, seems yet a long way off from satisfying the world demand for goods; and so long as the demand is up, a break in prices does not seem to be possible for any length of time. As Mr. Howland stated, permanent reduction in prices does not seem possible till real work supplies a surplus of goods. The probability is that this period of uncertainty will continue for a time; but there does not seem to be anything reliable on which to base the theory that a big break in prices involving considerable losses is in sight. The best advice, it seems to us, is that given by a number of wholesalers and manufacturers to MEN'S WEAR REVIEW, that is to buy, having in view the bare requirements of the trade only.

A Luxury Tax that Does Not Tax Luxuries and Is Not, in Any Respect, a Luxury Tax

The Man Who Buys the Thing He Needs is Taxed For Its Full Value Rather Than For His Indulgence in a Luxurious Price of a Necessity — New Burden of Sales Tax Will Not Likely Be Made Up by Reduction in Excess Profits

IN imposing what he calls a new Luxury Tax, the Finance Minister, Sir Henry Drayton, has obviously followed the lines of least resistance. To call it a Luxury Tax is, perhaps, the harmless, though not always intelligible, indulgence of a politician in a practical joke. Sir Henry had to have revenue with which to carry on the government of the country and help pay off the huge national debt; so he, apparently, sat down with his pencil and wrote a list of the most common articles in use to-day and said to himself: "We will tax these because they are most in use and, therefore, will bring the greatest amount of revenue." He then, very likely, reached out for his dictionary to find a suitable name for his new tax; the dictionary opened at L and the first word that caught his eye was Luxury—hence, Luxury Tax. The name was selected in a trice and clothiers will agree that it looks like it, too.

The idea of a Luxury Tax is sound enough. It has been the extravagant indulgence in luxuries on the part of the people of this country that has tended greatly to put prices where they are to-day. People have been mortgaging their homes for automobiles, they have gone to wild excesses in the pursuit of enjoyment, they have dressed more gorgeously than ever before, both in the style of their garments and in the number of them in their wardrobes; they have joined the vicious circle of higher-wages-demands, little thinking that this, without the accompanying greater production, was at the very root of the thing they pretended they were trying to combat, namely, the High Cost of Living.

Sir Henry Drayton had a good idea in the back of his mind when he decided to place a tax on luxuries. But in his selection of luxuries he made the grossest errors, leaving out many of the very obvious luxuries in which people are indulging to-day; and in those in the clothing line which he did select he did not impose the tax on the indulgence in luxury at all. Clothing men would not have offered the slightest objection to the Luxury Tax if, in fact, it had been such a tax as would have imposed additional financial burdens on the shoulders of the people who were bound to indulge in luxuries, no matter what happened. That is the very thing he did not do. If he had said "We will tax ten per cent. on a suit of clothes or overcoat or hat or cap or shirt or necktie on the difference between a reasonable figure and a higher figure," there would not have been the slightest objection in the world. We doubt very much if clothing men would have objected greatly to this "reasonable figure" being placed even lower in some cases than it is; even the poorer man would then have contributed a share to the national burden of the country. As an instance: If he had placed his ten per cent. tax on a suit of clothes, fixing the exemption at even $40, we do not think there would have been any great objection taken. It would have placed a tax on a man's indulgence in a luxury; if he bought a $65 suit, he would then pay a tax on $25 instead of the whole $65. True, it may be hard to get a good suit for $40, but a fairly good one may be had for that, and if a man wanted to pay more, then let him pay a ten per cent. tax on the amount over that figure. The same idea should have been carried out in respect of the other articles of wearing apparel.

The immediate effect of this phase of the budget will probably be to create a demand for a cheaper suit of clothes around the $45 and $50 priced suit. We doubt if it will have any great effect on the higher-priced suits; men who can afford to pay from $75 to $100 and over that figure for a suit of clothes will not hesitate greatly on account of the tax. The Government probably hoped that the fixing of the tax as it has been fixed would have a tendency to reduce the cost of living by creating this demand for cheaper clothes. We rather doubt it in the long run. One thing is certain: If Sir Henry Drayton increases his revenue by this tax he will do so more at the expense of the people unable to bear it than those most able to bear it. It is neither a tax on luxuries nor a luxury tax even in the broadest interpretation of the word. Furniture, art, cigars and cigarettes, theatres, are left out altogether; the first-named is a very common article, in which there is extravagant luxury, and the others are luxuries, pure and simple, except wherein art may be used for educational purposes.

Retailers are bound to feel the burden of this tax to a certain extent. It will mean, perhaps, an adjustment of prices in which there will be a loss of profits. The new budget affects them in two other ways. Their Sales Tax will mean an additional burden of one per cent. on all the merchandise they buy from wholesaler and manufacturer. Many of them feel that it is another burden without the compensation which is offered in the reduction in the Excess Profits Tax. There are many merchants who feel that there would have been no Excess Profits this year in any case on account of the very bad Spring weather and a somewhat noticeable inclination on the part of the public to curtail buying. The failure of the Spring business will make a big difference in the balance sheet at the end of the year.

On the whole, the new Luxury Tax cannot be said to be the effort of a statesman. It fails to tax luxuries, it doesn't hit hard enough the people who are indulging in luxuries. There is nothing in it to encourage greater production which, after all, is the heart of the whole matter. It is a bitter disappointment.

Retailers Seeing New Leather Coat; Is Reversible and Made-in-Canada

Development in Aeronautics Promotes Sale of This Coat—Is Made in Several Sporting Designs—Can be Used Either as Overcoat or Raincoat—Product of Montreal House.

RETAILERS in Montreal, Toronto and other centres where sport goods are in great demand have recently been offered a new Canadian production. This production is, again, one of the outcomes of the war. Aviators were supplied with leather coats because of their warmth, because they kept out the wind as no other coat would, and because they were strong and durable. There is now a good deal of talk of establishing an aeroplane factory in Canada. The day may not be far distant when deliveries of clothes will be made at your place of business via some air route, and it is a certainty that the aeroplane will continue to occupy an increasing place not only in the commercial and industrial world but in the world of pleasure as well.

Will Need Leather Coats

The leather coat, however, is being already used for motor purposes, and it will be in increasing need with the greater use of the aeroplane. Considerable headway has already been made in the United States in the manufacture of these leather coats and these have been offered quite freely in the Canadian market. The new coat that is being offered to the Canadian trade is, however, of Canadian make, and possesses some new features of interest. In is being made by the Victoria Rubber Co. of Montreal. Retailers who have seen the coat pass on it very favorably and express regret that some Canadian manufacturer was not on the market with the coat some time ago.

It is Reversible

Perhaps the outstanding feature of the cost is that it is reversible. It may be used with either the leather side out or the gabardine lining or whatever lining is chosen by the retailer according to his wishes. One side looks quite as well as the other. The gabardine lining is all wool Burbery lining and has been given a cravenette treatment so that it is a rain coat, and may be used as such. The leather used in the manufacture of the coat comes from the Capetown sheep and is exceptionally good in quality. The coat is being made in golfing coats, motor coats and for aeroplane purposes, so it may be freely used as a sporting coat of all kinds. It is not too heavy in weight. The opposite side to the leather is being made in different shades and various qualities of goods, this to be determined by the retailer purchasing the coats. The price to the trade ranges from $60 upwards, according to the lining that is used in it.

Looking to Aeroplane Business

In conversation with Mr. Samuels, the head of the firm, MEN'S WEAR REVIEW was informed that their output at the present time was quite limited because they were only starting with the manufacture of this coat and had only recently completed a model which came up to their ideas of workmanship. They were expecting to cater to aeroplane trade as it developed.

Ottawa Merchants Pay Luxury Tax

sume the Luxury Tax Themselves

J. B. O'Reilly & Co., of 317 Bank Street, Ottawa, have made the announcement that, in future they will pay the luxury tax themselves. In this announcement they state that they understand that there has been some deviation from the prescribed method, that of collecting it from the customer, and they go on to say: "As we find this method of collecting bothersome to the buying public we have decided to pay the tax ourselves from now on and discontinue charging it to the customer. In future there will be no luxury tax in our store, and we will be glad if all those who have been charged the tax by us will apply at the store and have the amount so paid refunded."

L. N. Paulin, Ltd., Sparks Street, has also a card in his window: "We pay your luxury tax to-day."

Form Fit Clothes In New Building

Factory and Show Room Will Now be In the One Building

J Ein, of Form-Fit Clothes, St. Catherine Street, Montreal, is moving to larger quarters on the corner of St. Lawrence Blvd. and Mount Royal Ave. Mr. Ein stated to MEN'S WEAR REVIEW that their new factory would be a great improvement on the old, and would be equipped with the most up-to-date machinery for the manufacturing of men's clothing and overcoats. While their show rooms and factory are now divided between St. Henry and St. Catherine Streets, in the new building these will be together and will thus avoid unnecessary confusion.

Thinks Conditions Good

Mr. Ein stated that he was very optimistic regarding the Fall outlook for the clothing trade and did not see that there was any cause for hesitating to place orders for Fall. While there have been some cancellations, he says they have been comparatively few.

No Encouragement By Manufacturer

Carhartt Co. Denounce Overall Movement

As indicated in last month's MEN'S WEAR REVIEW, overall manufacturers themselves are none too favorable to the overall movement and, in a number of instances, have sought to discourage it for one reason or another. Coming too late for the last issue is the following opinion expresed by the Hamilton Carhartt Cotton Mills, Ltd., an opinion regarding which there can be no misunderstanding.

No Encouragement by Manufacturers.

"We, ourselves," said C. F. Fells of the Carhartt Co., Ltd., "do not feel that this scheme should have any encouragement by the manufacturers, due to the fact that they are all heavily oversold and are experiencing enough trouble trying to secure raw materials to keep their plants running full capacity. The cotton mills are in no position to take any more orders, and if the demand increases, the consumer is bound to suffer.

Considering the shortage of cotton goods, we feel that this is the wrong time to introduce a scheme of this kind, and are not encouraging it at all."

No Rush of Orders

"In regards to any great rush of merchants to lay in supplies of overalls, we have not noted any special rush in the way of orders coming in, and do not think the idea is being taken very seriously either by the consumer or the merchants throughout the country. This fad, however, will have a beneficial effect on the general public, as it will make the people think of the extravagant rate they are going, and no doubt will tend to encourage them to wear out their clothes before purchasing new ones at the valueless prices which are being asked to-day for clothing.

Prices Will Be Higher

"Overall prices have not yet reached their price limit as all the manufacturers to-day are selling below the present market price of raw materials, and we look for stiff advances between now and December 1st. Our prediction now is that 1921 will show a gradual decline in value of all raw materials when overalls will begin showing a decline in price.

"We do not believe that there is any surplus of overalls in the country, as the majority of the merchants are very anxious to secure orders placed, and we are finding it very difficult to make shipments promptly."

Lower Prices Only Temporary; Replacement Values Are Higher

Mr. Kaplan, of Kaplan, Samuelsohn Co., of Montreal, Points Out That Prices of Raw Material Are Still Mounting—No More Buying For Spring, 1921—Future in Hands of Banks.

ACCORDING to Mr. Kaplan, of Kaplan, Samuelsohn Co., Montreal, the backward Spring weather was, to use a figure of speech, "the last straw that broke the camel's back." In other words, it was the final incident in a succession of incidents which started price-cutting among many retailers. Nor does Mr. Kaplan feel that the trend of events is being lost to the manufacturers, for he says that they are going to be satisfied with smaller profits from now on. Taking all things into consideration, he does not see that there is much hope for more than a temporary drop in prices unless unforeseen things happen on the European markets. He says that he has protected himself again continually rising prices and can "carry on" without much purchasing for something over a year yet, but the conditions obtaining on the British markets do not, in his opinion, lend themselves to the belief that lower prices in woollen goods are yet within sight.

Question of Replacement

In conversation with MEN'S WEAR REVIEW, Mr. Kaplan pointed to the advertisement of a large Montreal retail firm which was advertising a straight cut of 20 per cent. in everything they had in their store. "This can only be a temporary arrangement" he said, "as this man will be unable to replace these goods at anything like the prices that he paid for them. Take for instance the foreign woollens. Goods that we paid $3.25 for last Spring are now $4.50 for Spring 1921. The Canadian mills have just come out with their prices, which are from 15 to 25 per cent. higher than a year ago, and their allotments are, in some cases, 25 per cent. less than a year ago. This is due to the fact that the mills are producing less than they were a year ago on account of the cutting down in the hours of work. So far as we are concerned we are not buying any more goods for Spring 1921." So far as manufacturers' costs were concerned, Mr. Kaplan was of opinion that present prices were, in a large measure, based on replacement value.

Referring to the recent advances that had been granted to the garment workers of Montreal, Mr. Kaplan figured that these increases which ranged from $3 to $7 per week would increase the value of each suit about $2.

Placing Orders to be Later

While business for Fall was unusually quiet, Mr. Kaplan expressed the opinion that the backward weather with the consequent sales and the apparent onslaught against the high cost of clothing had made the retailers nervous and that they were, in consequence, buying less heavily in their placing orders. Much depended on the weather. If the cool spell were broken and seasonable weather came, trade, from the manufacturer's point of view, might open out again very lively; if not, there might be a comparatively dull period for six or seven months.

Future Not Dark

Regarding the future, Mr. Kaplan was not unduly pessimistic. Much, he said, would depend upon the action of the banks. If they tightened up too much on credit it would probably have the effect of driving some manufacturers and retailers to the wall. So far as the average manufacturer or retailer was concerned, however, he did not see that there was great cause to worry as he believed he would come through all right.

Kenney & Co., who have been located for some years on Seguin Street, will move to the McGuire store, which is being remodelled with a new front, about July 1st.

The R. J. Devlin Co., Ltd., of Ottawa, specialize on the sale of hats. The above is a picture of their straw hat window for the 24th of May and it is admirably set off by appropriate touches of nature. In this window an owl looking extremely wise is perched on the bow of a tree; while in the background can be seen a beautiful landscape view. The floor of the window is covered with sod. The window, as a matter of fact, is a very simple one, and its appeal is principally in its simplicity in which there is considerable display of real art. James T. Wade, manager of the Hat Department, stated to MEN'S WEAR REVIEW that they invariably used a light style in dressing their hat windows with furniture, and draped and fancy backgrounds. Their windows are changed at least once a week and during the height of the hat season, more often.

Mr. Wade takes the view that their responsibility does not end with the sale of the hat. They have a remodelling department where the hats are re-blocked and cleaned and they make it known to the customer that this department is at their service. He takes the view that a hat that is kept in tip-top shape is a good advertisement for the R. J. Devlin Co., Ltd., and it helps to make friends for the store. They carry about 600 dozen hats, among which are many English styles as well as Borsalinos, Mallories and Stetsons.

In addition to using a liberal space in the Ottawa daily papers, Devlins issue a small booklet every other year, showing the different styles of hats carried. These booklets are mailed to an up-to-date mailing list.

New Taxes Mean More Bookkeeping; Rulings by Taxation Commissioner?

Will Mean Additional Bookkeeping—Returns Must be Made Twice a Month—System of Licenses—Technicalities to be Considered.

ADDITIONAL bookkeeping will be necessary under the new taxes which have been imposed by the Dominion Government. The first thing that will be necessary will be to make out all sales slips in triplicate instead of in duplicate as it has been in many instances in the past. The customer will want his slip; there must be one kept by the merchant himself, and the third one for the Government. It has been learned at Ottawa that the Government will require only those slips which contain articles that are taxable under the new budget; it will not be necessary, therefore, to keep on file a complete set of the slips for Government purposes the time may come, however, when some Government inspector may ask to see a full set of all sales slips to see if any have been left out on which there were articles that were taxable. In that case the triplicate system is, apparently, the only safe one.

Returns to be Made Bi-Monthly

It has also been learned at Ottawa that the returns of these taxes collected by the merchant from the customer will be made on the first and the fifteenth of the month. Doubtless this information will be contained in an official announcement of some kind. It is advisable, perhaps, that a new account be opened at the bank which would be used for these taxes only.

Many merchants with whom MEN'S WEAR REVIEW has talked have stated that this is what they intend to do, as they believe it to be the simplest and most satisfactory way of handling the money.

System of Licenses

Check on the payment of the so-called "luxury taxes" will be maintained by a system of licenses, which will shortly be put into force through the Department of Inland Revenue. As provided in the resolutions, the fee for a vendor's license will be the nominal one or two dollars per annum. But the license will be subject to cancellation for any failure to comply with the luxury tax regulations, and the loss of a license would carry with it loss of right to trade. By this means, it is expected, inland revenue officials will be able to keep close track both on the making of proper returns and on the payment of the tax by the retailer to the Government.

Emphasis is laid here on the fact that the "luxury tax" is now in force and must be collected wherever applicable. Licenses will be issued as speedily as possible and will be dated from the day when the new taxes came into force.

As things stand, wholesalers, manufacturers and importers must make monthly returns with all invoices, and retailers semi-monthly with all sale receipts, to the Collector of Inland Revenue for their division, or the nearest "out" office under him. These returns must be accompanied by a sworn declaration as to the accuracy of the returns and a certified cheque for the total amount due. The whole thing will be handled by the local collectors, and the present offices will be made in each case the nucleus of the considerable organization which will be needed.

Rulings of Sales Tax

There have been various discussions with the Commissioner of Taxation on the application of the sales tax, and the following rulings have been given:

(1) Tax was applicable on cash discounts.

(2) Tax does not apply on articles sold for export.

(3) Specified luxuries sold by wholesale houses to contractors subject to 1 per cent. sales tax as well as luxury tax

(4) Goods delivered on May 19 or after,subject to tax, irrespective of when contract was made.

Technicalities to be Considered

Some technicalities on which Mr. Breadner promised consideration were:

(1) That a contractor who builds a house or a merchant tailor who builds a suit are technically manufacturers.

(2) That small cash sales in wholesale houses may be reported in some other way than by copies of invoices, which might be difficult to produce.

As regards the taxing of luxuries on the sale direct to the consumer, many questions asked brought the ruling that goods may be reduced in price to exempt them from tax. "One of the objects is to reduce the cost of living," said Mr. Breadner.

Another ruling was that vendors were responsible for the payment of the tax to the Government.

May Include Tax in Sale Price

It was permissible to include the tax in the sale price if retailers believed that prejudice against the tax would destroy the sale. One dealer present stated a willingness to pay an inclusive price, while they objected to paying the retail price plus the tax.

When a suggestion was made that the situation bristled with difficulties, Mr. Breadner cheerfully agreed. "This is unique legislation and there is no doubt that an act of this kind will present many difficulties" he said.

COMBINES LUXURY TAX WITH PRACTICABILITY

(Continued from page 35)

afternoon for a game of golf out on the links somewhere. He has provided lockers for them where they may lock their business suits and come back and into their business suits again without having to go home to change.

But Max Beauvais is also an artist as a business man. He is not an idle dreamer, catering to the comforts and conveniences of his customers without knowing that it pays him to do so. It is part of his business, his business that gives him pleasure. "I know at fifteen minutes after six every night what I have sold during the day, what profit I have made, or, if a loss, what that loss has been. I know what each man has sold and what has been sold—every tie, collar, or collar button, shirt or whatever it may be. I would rather systematize my business and know what I have to pay than not have it so and not know what I make," he said to MEN'S WEAR REVIEW, and then he produces sheets of paper on which it is all very plainly told what he did the day before.

Dollar Has a New Collateral

It was while talking about high prices and the probability of there being a rapid decline that Max Beauvais hit upon a truth too often forgotten by retailers who seem to have forgotten reasons for the high cost of clothing. "The dollar has a new collateral value," he said. "Instead of it being worth one hundred cents, as it used to be, it is now worth only about 35 cents. We want to forget its old value." Nor could he see much on the horizon that lent itself to a belief in permanent lower prices. He pointed out that there were countries still not in the European markets for woolen goods —South America, Japan, China and others. What would be the effect on the price of woolens when these countries began to bid for stocks of woolens? And hand in hand with this, the ever-increasing wages to the laboring classes.

"The retailer has been as a man in a dark cellar with only one little window to let in the sunshine; now the full sunshine has burst upon him and everyone is calling him a profiteer," rather passionately exclaimed Mr. Beauvais, when talking about this phase of the question. "The retailer has worked for years for the manufacturer and the wholesaler—I did it for eighteen years—and now he is only beginning to make a fair profit because he has conducted his business in a thoroughly systematized manner."

Information For His Customers

Max Beauvais does not always leave it to his clerks, nor take it upon himself, to give information to his customers regarding prices of materials. In a prominent position on the main floor he has a spot where they may go to read letters he receives from different sources, telling him of conditions in this or that line of merchandise. In this way, they get to know the causes for fluctuating prices. The letters, too, are not carbon copies; they are the originals.

Can't Place Orders For 1921; Manufacturers Won't Accept Them

Neither Will They Quote Prices, Says Theo. Gnaedinger, of Montreal—Believes Limit of Prices About Reached, But Will Not Come Down Much With Present Demands From Labor.

ACCORDING to Theo. Gnaedinger, of I. Gnaedinger Son & Co., of Montreal, the way of the wholesale hatter is hard. They specialize on the "Monarch," and Mr.. Gnaedinger says they do not know what position they will be in to accept business for 1921. Orders for Spring hats for 1920 have not yet been delivered to them in some instances, and they seem unable to get any information from manufacturers as to the outlook for the coming year. Mr. Gnaedinger believes that the peak of high prices in hats has been reached, though he does not see a decline of any proportions because of the constant demands from the workers for higher wages. This, of itself, will have the effect of keeping the prices to where they are now.

Outlook Uncertain

"I can't see that we will be in a position to sell goods for 1921," said Mr. Gnaedinger to MEN'S WEAR REVIEW. "We have no means of knowing that we will be able to procure the goods to sell; no one will take an order. I placed an order in November last and the manufacturer at that time said he could not fix a price, though he believed it would be $34.50. At any rate it had to be an open price. I may get them at $41 but I think it very doubtful if I ever get them at all. These hats were for Spring of 1920, but I still hope to get them in time for this Fall. Some people think there has been a hoarding of hats, but it has been impossible to get them at any price. I should not be surprised if the firm from which I ordered these hats would want more than that for them when they come to deliver them, if they ever do." Mr. Gnaedinger said that while manufacturers might accept an order for a quantity of hats they would not quote any price on them.

It was the opinion of Mr. Gnaedinger that the limit of prices had about been reached in the hat business. He could not, however, see that there would be any great lowering in prices because there were continual demands from the workers for higher wages.

High Hat Prices Sell Caps

The effect of the high prices in hats has had the result of largely promoting the sale of caps, and Mr. Gnaedinger reiterated a prophecy that this would even be more the case in the very near future. He said that they had noticed a marked demand for caps where it was only normal before, and he would not be at all surprised to see a $5 cap quite the vogue during the coming Fall and Winter. He did not believe that the new luxury tax would greatly affect the sale of hats; a man who would pay $7 for a hat would not object to paying 70 cents more. Under present conditions it was hardly probable that a retailer would be able to get much of a felt hat for $5.

THE LATE JOHN W. PECK

John W. Peck Passes Away

By the death of John W. Peck, president of the John W. Peck & Co., Ltd., of Montreal, which occurred on May 26, not only is the head of one of the most successful clothing houses in Canada gone, but an interesting link with early Confederation days is broken. The days when clothing was exchanged for furs, and money, as we know it to-day, was not the medium of exchange, seems far away back, yet John W. Peck, during the seventies, and even later, did exchange manufactured garments with the Indian fur trappers of the Great West, and thus began the establishment of Western connections which have been so profitable during the years that have intervened.

The firm, of which Mr. Peck was the head at the time of his death, was first organized in the year 1880, though prior to that for a few years Mr. Peck had been associated with a woollen importer and clothing manufacturer. In 1880 he and J. D. Carscaden became associated under the name of Carscaden and Peck. The early history of the firm dates back to the days when business was carried on largely by trading. The firm had a number of important outposts in the great Northwest where a thriving business was done with the Indian fur trappers, who exchanged their season's catch for the clothing manufactured by this company. This, in turn, offered another sphere of enterprise for the company, that of converting the raw furs into fur garments.

But the march of progress changed the methods of doing business, and the primitive trading posts were gradually succeeded by the stores, and villages and towns rapidly springing up in the West. At this time the Peck Co. disposed of their trading posts to the Hudson Bay Company, and developed the business into more direct trading channels.

In the year 1893 Mr. Carscaden retired from the firm, and it was continued under the name of John W. Peck & Co. till 1903, when it was incorporated as John W. Peck & Co., Ltd.

Mr. Peck retained an active interest in the business, though seventy-one years of age. For many years he personally supervised the purchase of woollens for Peck's clothing because of his intimate knowledge of conditions in the woollen markets and in Canadian trade generally. He was born of English parents in Leeds County, Ont., and went to Montreal in the seventies. He married Miss Gibson, of Gibson, Ont., who, with one daughter and four sons, survives him. The daughter is Miss Florence Peck, and the four sons are: Warren Gibson, John Reginald, George W. and Ralph Peck.

Urge Higher Rates for Parcel Post in Canada; Executive Council of R.M.A. Present Case

Say That Mail Order Houses Get Rich at the Expense of the General Public—Are Against the Best Interests of the Government and Citizens and Tax Payers—Views Presented to Postmaster-General

IN a carefully prepared memorandum, the Dominion Executive Council of the Retail Merchants' Association of Canada have presented to the Dominion Government the views of that Association regarding the cost of sending parcels by mail. In this statement the claim is made that the government should afford a better measure of protection to the small merchants throughout the towns and villages of the Dominion by higher rates on parcel post, pointing out that the existence of these small merchants is an economic necessity to the best development of the country. The views were presented by the secretary of the Retail Merchants' Association, E. M. Trowern; and they were as follows:

"The officers and members of the Dominion Board and the Dominion Executive Council of the Retail Merchants' Association of Canada, an association of retail merchants, representing the views of the retail trade in every important centre in every province throughout Canada, and who represent a body of merchants who collectively have a larger sum of money invested in the cities, towns and villages of Canada than any other class, and who are the largest tax payers in every municipality, have requested us to call your attention to the fact that there is a great deal of dissatisfaction and unrest among the retail merchants in every city, town and village in Canada, owing to the great development of a few mail order houses, who, in our opinion, have become immensely wealthy by taking advantage of the low postal and railway rates at the expense of the general public, for the reason that they have been, and are using, public money to enable them to have their goods delivered in all parts of Canada, at which we consider to be a direct loss to the Government and against the best interest of the citizens and tax payers of every municipality of Canada.

In our opinion, Canada can only become prosperous by having prosperous cities, towns and villages located in convenient parts, so as to be of service to the agricultural community, and to those engaged in mining, fishing and other productive pursuits, as well as to serve all those who are engaged in all sorts of occupations and professions and who make up the civil life of every community.

Dave Livinson, of 54 St. Catherine Street, Montreal, wants to know why manufacturers and wholesale houses advertising nationally do not put prices in their advertisements the same as retailers do. "I think they should quote prices," Mr. Livinson said to MEN'S WEAR REVIEW. "When they get a special line and advertise it at a price, why don't they quote that price? We can't take time to sit down and write all the manufacturers and wholesalers in the country to find out their prices. The public requires of us that we put prices on the goods we display in the window; I think manufacturers and wholesalers should do the same thing."

Mr. Livinson has a very good scheme for helping the buying public select their hats. On the hats displayed in the windows he has style numbers, running from 1 upwards. The price is also marked on the ticket. When a customer selects the hat that suits him, all he has to do is to ask for the style number seen in the window, and Mr. Livinson can immediately place his hands on it. If that style does not just suit him after he has tried it on, Mr. Livinson has the man inside his store at all events, and if he can't make the sale then it is his own fault.

As an Association of Retail Merchants, we are thoroughly convinced that the occupation of the retail merchant is absolutely necessary and that his service cannot be dispensed with. This being the case, we feel that he has a legitimate right to claim the same protection from the Government of Canada that is tendered to every other class.

From all the facts we have been able to secure, we are of the following opinion:

(1). That the contract made between the Postal Department of the Dominion Government and the Railway Companies of Canada for carrying mail matter including parcel post is much below the cost of carrying the same and consequently, now that a large part of the Railway Corporations have been taken over by the Government, the loss so sustained is coming directly out of the Public Treasury of Canada, to the detriment of the growth and development of the cities, towns and villages of Canada, and for the special advantage of a few mail order house proprietors.

(2). That, in our opinion, if the proper cost for carrying parcels by mail was charged against the said parcel post, that the cost of postage stamps on letters would be greatly reduced.

(3). That, in our opinion, the present rates of wages and commission that are being paid to the rural postmasters, mail carriers and postal clerks are not in proportion to the service they render, and as this large army of people is being underpaid they are suffering at the expense of the public of Canada, and the mail order houses are receiving the benefit to the detriment of the growth of the cities, towns and villages of Canada.

(4). That when the Post Office Act was amended creating zones of twenty miles radius, each increasing the cost of the mail service the further they proceeded from the point of mailing, we fully understood at that time that this plan would be carried out in reference to mail order house catalogues as well as to all articles sent by parcel post. Since then we have learned that mail order houses send their catalogues by freight or express from their central warehouses to the central post office within the twenty-mile zone, and from this point they are delivered, thus defeating the original proposal.

There are many other important points in connection with this subject that we believe should receive the serious consideration of your Department, and, in order that all the facts may be brought out and that full justice may be done to all those who are now suffering through what we consider to be a very unfair system, a unanimous resolution was passed at the last meetingg of our Dominion Board, which represents all classes of retail merchants in every Province of Canada, requesting the Dominion Executive Officers of our Association to interview the Postmaster General on this important matter and to lay our views before him, and to also request him, as well as the other members of the Dominion Cabinet, to appoint a special committee from the members of the House of Commons to hear evidence on this subject and investigate the same, and provide the necessary remedy.

There is, in this reproduction of a float arranged by R. H. & J. Dowler, Ltd., for the Made-in-Canada week held in London recently, more than a splendid advertisement for a retailer. As will be seen, it represents the evolution of the centuries in the matter of clothing, coming down to the 20th Century Brand which Dowler handles. The float itself came near to a winner in the whole parade, receiving "Honorable Mention" for a leading position. It is a scheme which could be well carried out in any window of moderately-large size.

Adjusts Trouble in Hamilton

As a result of the cancellation of orders that have been forwarded to clothing manufacturers in Hamilton, there has been some temporary suspension of work, with the result that garment workers have been laid off for the time being. Louis Marcovitz of Montreal, of the Executive Board of the Amalgamated Association of Garment Workers, was in Hamilton recently in connection with the point that has been raised as a result of laying off hands, namely, the contention that clothing manufacturers have broken the agreement which they entered into with these garment workers. Following his visit and investigation into the mater, the trouble between one manufacturer and his workers was adjusted; the other one is to be left to arbitration. As this same trouble has made its appearance in Toronto, it was agreed at Hamilton that the findings of the permanent Board of Arbitration located here will be accepted in Hamilton.

Isaac Bainbridge, the district organizer of the workers in the Hamilton district, has made the statement that the clothing industry was hard hit by the new budget and that hundreds of workers were now idle in Toronto, Hamilton and Montreal. He stated that conditions in Chicago and other larger clothing centres of the United States were much worse than in any of the Canadian centres.

The National Association of Retail Clothiers of the United States has opened up four departments in connection with their work. There will be an advertising department to help the retailers with their advertising problems; a traffic department which will look after merchants' claims against railroads and express companies and instruct retailers regarding the best methods of preparing, marking and packing shipments of goods; a window service department, which will help retailers with window dressing problems and keep the members of the Association informed as to the newest and best ideas of window trimming; and an educational department which will aim to broaden the scope of the merchandising schools and salesmanship classes. This department will provide a lecture service dealing with such subjects as advertising, salesmanship and community building.

Removal of the Burden of Collecting Taxes Being Sought by Association on Behalf of Two Hundred Thousand Canadian Retailers

Retail Merchants of Dominion, at Special Interview With Minister of Finance, Describe So-Called Luxury Tax as "Ill Advised, Poorly Conceived and Poorly Devised"—Would Have Collections Made at the Source of Supply.

REMOVAL of the burden of collecting the "discriminatory and confusing" luxury tax, which they consider "ill advised, poorly conceived and poorly devised, was asked by the retail merchants of Canada at a special interview with Sir Henry Drayton, Minister of Finance, in the Chateau Laurier, at Ottawa, Ont., last week. Instead of making the retail merchants collect the tax, they asked that it be collected at the source of supply, namely, from the manufacturer and importer, and absorbed in the same manner that all systems of taxation are absorbed.

One of the most striking statements in Sir Henry Drayton's reply was: "In the interests of everybody, the Government desires to check extravagance, and pull down the cost of living. Perhaps we are already setting our faces towards lower prices. The Government wants to encourage efficiency in business. But we are not going on borrowing money."

Pointing out that the 200,000 retailers of Canada form the largest commercial class, and are in the best position to know the feelings of the public pulse, the retailers' memorial set forth that, in the opinion of the retailers, the ideal system was based on the principle of "ability to pay," and one whereby it could be collected in the simplest manner.

The statement presented by Secretary E. M. Trowern on behalf of the Retail Merchants' Association of Canada, is of particular interest to every business man in Canada and is, therefore, reproduced in toto hereunder:

"We desire, first, to say that we fully realize the great need there is of increasing the revenue of the Dominion of Canada to provide for the enormous expenditure created by the war, and for other purposes. We also recognize the many difficulties that exist in your endeavor to arrive at a fair and equitable system of taxation, and, in order to do so, it is very necessary that you should have all the facts concerning each class affected laid fully before you.

"As members of the Retail Merchants' Association of Canada, which represents all sections of the retail trade in every province in the Dominion of Canada, we would say that no other commercial class is in a position to determine the needs and requirements of the retail trade except those who are, or who have been, practically engaged in it, and for whom we appear before you to-day. The conditions which surrounded the manufacturing and the wholesale classes are almost entirely different to those surrounding the retail trade, and, this being the case, in the presentation of our view to you we desire to say that we are voicing the views of the retail trade only. We would not attempt to express the views of the manufacturers or wholesalers, and we do not expect them to express our views.

Know Public's Mind

"It is estimated that there are upwards of two hundred thousand retail merchants in Canada, which is by far the largest commercial class in Canada. All of these merchants have a permanent stake in the community in which they live. They are the distributors of merchandise and an absolutely necessary class, and they have millions upon millions of dollars invested in real estate, merchandise and other securities. They are all in the employer class and they are consequently free to act and free to speak, and their first and most important interest is that of their country and their customers, who are the public, from whom they secure their living, and whose interest they at all times endeavor to serve, and with whom they are very closely in touch. In fact, no other class in Canada is in as god a position to know the feeling of the public pulse, and whose ear is so close to the ground at all times, as that of the retail merchant.

"It was rumored a short time ago that there was a likelihood of the Dominion Government adopting a system of taxation known as a tax on the sales of retail merchants. In order to ascertain their views on this subject we sent out letters and questionnaires, and held meetings in all parts of Canada, and the consensus of opinion which was submitted to you showed that it would not operate equitably on all classes of the retail trade, and it would be a discriminatory tax if it did not apply to every class in the community alike. In addition to these and other objections, we find that the system of collecting a tax on sales has been tried in a great many of the countries of Europe, and wherever it has been tried it has been abandoned.

"We have also strongly objected many times to the system of compelling retail druggists and general store merchants to place war stamps on patent medicines and on other articles. In your Budget we are pleased to note that you have exempted retail merchants from the tax on sales, and that your purpose at an early date to remove the application of the war stamps from those retail merchants to whom it now applies, and place it under the direction of the manufacturer.

"In our opinion, we consider that the ideal system of taxation is a system that is based upon the principle of 'ability to pay,' and one whereby it can be collected in the most simple manner and as equitably as possible from all classes of the community at the least possible cost. We further believe that whatever system of taxation is adopted for the purposes of the Dominion of Canada as a whole should apply to no other purpose than that of raising sufficient revenue to pay the expenditure of the Dominion. When any system of taxation is used to restrict or hamper trade it ceases to become a taxation system, and it becomes a hindrance to the progress, development and freedom of trade and commerce.

Taxation Always Disturbing

"In considering the subject of taxation, we are not unconscious of the fact that there is a great diversity of opinion, both political and otherwise, on this question. We are all aware that it has, unfortunately, created more contention and more unfriendly disturbance among nations, as well as among the people, than perhaps any other subject. It has been made a football for political purposes for centuries, and we sincerely hope that the day may soon arrive when it can be dealt with in an intelligent and thoughtful manner, free from all prejudices. As an Association of Retail Merchants, we desire to say that we have approached this subject in a free and independent spirit, bearing in mind the one chief and essential feature, "What is the best and cheapest method of collecting revenue to pay the debt, and the running expenditure of Canada, and at the same time keep the wheels of commerce, production and distribution turning, so that there will be work and food for all, and that each one will receive the reward of his industry according to his ability to earn, and not be hampered by Government interference or unnecessary restriction."

"In reading the Budget, we note that it is proposed that six different systems of taxation should be adopted:

1. Customs duty.
2. Excise tax.
3. Taxation of sales.
4. Income tax.
5. Tax on luxuries.
6. Stamp tax.

And, in addition, it is proposed to add a license, or tax, for keeping track of the various manufacturers, wholesalers and retailers throughout Canada who are concerned in the payment of the above named taxation.

"According to the Budget, the revenue for the fiscal year, ending on the thirty-first day of March last, reached approximately $388,000,000. The chief sources of revenue were:

Customs	$169,000,000
Excise	43,000,000
Business profits war tax	44,000,000
Income tax	20,000,000
Other war taxation	17,000,000

"As to the advisability of the continuation of the customs and excise taxes, we have no comments to make, as the figures speak for themselves, and every business man must admit that before any criticism of the above could be made it would be necessary for us to have some alternate system worked out in detail, showing how it would be collected, who from, and the cost of collecting the same. So far, we have no other proposal worked out in detail before us, and until such proposal is laid before us we must accept the conditions as they are now operating.

Passing the Tax Along

"With regard to the tax on the sales of manufacturers and wholesalers, we feel that while it may appear that the manufacturers and wholesalers are paying this percentage of taxation, as a matter of fact, they are not paying it but passing it along to the retail merchant, and the percentage is so small that it cannot be absorbed into our

cost, and so about ninety-five per cent. of it comes directly out of our profits and our pockets, and we are helpless to protect ourselves. In many cases since this new sales tax came into operation, we find that manufacturers who formerly gave us two per cent. discount are now only giving us one per cent., which means they are taking their tax out of the retail trade. Then, again, there are a number of manufacturers who claim to do their business entirely with the wholesale trade but who reserve themselves certain favored retail accounts. In addition to the advantage these retailers now enjoy, they will be able to save us an additional one per cent. to the disadvantage of those who are not allowed to buy directly from the manufacturer, and the Government will also lose the tax on all of these sales. Then, again, this same loss will take place with regard to the sales made by a host of persons who have no particular place of business, but who travel from place to place and who are known generally as manufacturers' agents. They are in reality wholesale dealers, but they sell direct from the manufacturers to the retailer, and they only carry samples. This class, in our opinion, under the system of a tax on sales, will multiply, and the wholesale dealers who carry stocks and who pay taxes will decline. There are other objections in connection with this proposed tax that, no doubt, will be called to your attention from time to time.

"With regard to the income tax, we are surprised beyond measure to know that only $20,000,000 was collected through this system, and it is evident to us that a great many persons are either evading this tax, if the figures are correct, or that the people of Canada are spending very little on what you term "luxuries," as it is quite evident that they have not got the money to spend, and any proposed luxury tax will produce little revenue.

"Respecting the excess war profits tax, which, as one of the features of the income tax, only a small portion of the retail trade is in a position to pay this tax, and those who do pay it we consider are unfairly treated, as agricultural enterprises and professional incomes are not affected thus making this tax pure class legislation.

The Tax on Luxuries

"As to the proposed tax on luxuries, it is very difficult for us to express our full views on this subject in the short space of time we have at our disposal. Briefly, we consider it an ill-advised, poorly-conceived, and poorly-devised measure, and one that will be resented by every sound-thinking, commercial man in Canada, including the thousands and thousands of customers, who are called upon to pay it, and to whom we are called upon to explain it.

"In our explanation above of what we consider the function of taxation should be, we stated that no system should be adopted, and named taxation that hampers and interferes with natural channels of trade. A true system of taxation should rest as equably as possible upon all alike, and its object should be definite, and as free of exemptions as possible.

"The proposed luxury tax is discriminatory, and confusing. On articles such as pianos, musical instruments, and automobiles the tax is applied on the manufacturer, who is called upon to pay the tax, and it is then passed on to the retailer who pays it and absorbs it in his cost, and who collects it from his customers, and there is no further expense in the matter. On the other hand, the manufacturer of jewelry is called upon to pay one per cent. only on the sale of his goods, and the retail jeweller is called upon to place the tax of twenty per cent. on the price of his goods, and collect it from the customer at the time of making the sale, and then keep track of the sale and forward it to the Government at his expense and, in addition to this, he runs the risk of injuring his reputation, by being fined if he neglects to carry out his duties, and instruction from the Government for which he receives no pay. In addition to this, every time he makes a sale he has to inform his customer that it is necessary to pay a luxury tax, and by this system retail jewellers all over Canada are losing business every day. Why should there be two systems of collecting this tax; either the one is right or the other is wrong.

Many Sections Affected

"The application of this tax with its discriminations applies to the following sections of retail trade :—Boots and shoes, clothing, furriers and hatters, gents' furnishings, fancy and sporting goods, jewellers, women's wear, trunks and valises, hardware, dry goods, tobacconists, furniture dealers, electricians, motors, boats, canoes, etc., photographers' supplies, candy and confectioners, pianos and musical instruments, automobiles, druggists, liquor dealers, grocers, butchers, and coal dealers.

"Each of the above sections of trade has held meetings and in the event of the Government insisting that their proposal, as it affects the various lines of trade, be put into operation, we shall be pleased to submit their views as to how they think the tax should be amended so as to do the least harm, but we would much prefer if the luxury tax proposal were changed so that the tax could be collected from the manufacturer and importer, instead of from the customer through the retail trade.

"At the present time, a large number of wholesale merchants and manufacturers throughout Canada, although having no retail counter, and who pretend to do only a wholesale and manufacturing trade, sell direct to the consumer. Under the proposed luxury tax, this system will increase by leaps and bounds, and it will be absolutely unfair to the retail trade to attempt to compete with this unfair competition, either as to the sale price or the amount of the luxury tax.

"Since the new tax came into operation, a few days ago a retail merchant from a neighboring town who was in a Toronto wholesale house, saw a lady buying silk by the yard over the wholesale counter. The question is, did the Government get the ten per cent. luxury tax, and if not, what provision is made for transactions of this character? This will apply to nearly every line covered by the luxury tax. One of the most striking inconsistencies of this measure, and which has possibly been called to your attention, is the fact that dresses, women's and misses', under $45, are not taxed. No mention is made as to whether these dresses would be of silk or otherwise. and yet ribbons of all kinds and material, whether by the yard, half yard, or less, are subject to a tax.

Whole Proposal Wrong

"With regard to clothiers and merchant tailors there is not the slightest indicati n that woollen goods are going to come down in price, and if a man buys a $45.00 suit of clothes he pays no tax, but if he buys a $46.00 suit of clothes he pays a tax of $4.60 to the Government. No discrimination has been made as to whether it is more economical to buy a suit of clothes made by merchant tailor at $75 00 or $80.00, or a suit of clothes costing $17.50 and in the one case, where the economical person using prudence would prefer to buy a good wearing woollen suit, he is compelled to pay a Government tax, and in the other case he escapes entirely. The whole proposal in our opinion is wrong. This system of taxation will compel the middle class, and the poorer people, to wear very ordinary clothing, while people who have recently become rich through the war, can flaunt their wealth and their ability to wear fine clothes in the face of others who cannot afford to pay the tax, there are thousands of dollars of goods which come under

Continued on page 64.

Some of the Two Hundred Retailers Who Descended on Ottawa

Over 200 retailers waited on Finance Minister Sir Henry Drayton on Monday of this week, protesting against the luxury tax being collected by them. They came from all over the Dominion.

Many Cancellations Coming In; Buyers Paying Higher Prices

Big Houses Are Holding Firm, Knowing That Prices Cannot Come Down — Buyers From Old Country Pay More for Spring Goods, 1921 — Budget Makes Itself Felt — Rain is Needed

THERE is very little, if anything, in market conditions to warrant a calculation that prices in lines of men's wear are due to a slump; the very reverse seems to be the case. Buyers have pointed out to MEN'S WEAR REVIEW that there is a radical difference between the trend of business here and in the Old Country and on the continent. Unfortunately, Canadian business is too responsive to fluctuations from across the line, with the result that the unsettling of business in the United States, due to this being a Presidential year, has made itself felt in Canada, and the condition even aggravated by unseasonable weather, poor spring business and a lack of rain. Many manufacturers and wholesalers with whom MEN'S WEAR REVIEW has recently talked are anxiously peering into the skies, hoping that some days of rain may brighten the prospects of a bumper crop this fall; such being the case, they believe that the business outlook will immediately improve and everyone will feel relieved of rather an anxious strain.

CLOTHING

Cancellations of fall orders have poured into many of the manufacturing and wholesale houses in Toronto, Hamilton, Montreal and other clothing centres. This, of itself, has been a setback to fall business mounting into many hundreds of thousands of dollars. Some of the bigger houses have had comparatively few cancellations; some of the smaller ones have had heavy ones. According to the information given MEN'S WEAR REVIEW the larger retailers throughout the country are doing very little cancelling of orders, knowing full well that higher prices will obtain when they come to order them again. This opinion seems borne out by recent buyers returning from the Old Country. Without exception they state that prices are higher, deliveries less certain, and many orders are being placed at open prices. One buyer stated that botanies showed an increase of exactly one hundred per cent. over the same price of a year ago.

SHIRTS

This is the one line in which there are very few cancellations. Merchants seem fully seized of the fact that they are the scarcest article in the trade and they are allowing their orders to stand as they were given. The budget is resulting in an increased demand for the price that has been popularized by the figure fixed by the Government on which there must be a tax paid, and there are practically none to be had from either manufacturers or jobbers.

UNDERWEAR

One buyer informed MEN'S WEAR REVIEW that there were not a hundred dozen suits of summer underwear to be had in any wholesale houses in Toronto; spot business in these lines has been very brisk. In spite of all the talk there is about lowering prices, the outlook for cotton underwear does not point that way. The crop of cotton for the present year, according to the latest Government statement issued at Washington, will only be about 64 per cent. normal, and this decrease in production will probably offset any accumulation of cotton stocks that there may be on hand.

HOSIERY AND NECKWEAR

Buyers who have recently been on the British market for hosiery for spring 1921, state that they were unable to get near what they wanted, it was all at advanced prices and the deliveries are uncertain. Wholesalers state that there have been some cancellations but they do not seem to be worried greatly because they know new prices will be higher for, they believe, a year at least. On the whole, the cancellations in hosiery have been light as compared with clothing. Neckwear is in about the same position. Swiss prices show no easement and deliveries are uncertain on placing orders. Prices certainly do not show any marked inclination downward. Sorting business in summer ties is reported very good.

HATS AND CAPS

Amongst the retailers, spring business in hats and caps was decidedly poor and this condition is being reflected in many cancellations of goods for fall. The budget, moreover, has popularized new prices in hats and caps and there seems to be a demand for these prices on the part of the trade. Wholesalers, however, state that they are unable to get promises of deliveries from the manufacturers for spring 1921, and they are not in a very good position, at this time, to say much about the prices except that the cost of raw materials and mounting costs of labor clearly indicate that, at least, there can be no reductions. Summer business has opened out very well, though a break in the hot weather soon manifests itself in the trade.

Cottons and Silks for Furnishings Harder to Get and Higher in Price

Mr. Dowker, of the Van Allen Co., Ltd., of Montreal, Says There is Little to Buy in European Markets and at Indefinite Deliveries and High Prices—Cannot See Any Reductions in Sight.

MR. DOWKER, of the Van Allen Co., Ltd., of Montreal, has just returned from England and the Continent where he spent considerable time looking over the markets and interviewing the manufacturers of both silk and cotton for shirts, ties, etc. In speaking to MEN'S WEAR REVIEW with regard to his trip, Mr. Dowker stated that, under the present conditions there could be absolutely no decrease in the price of shirts for the next year at least. Goods which they are placing on the market for Spring, 1921, were bought some 6 months ago at advanced prices, and, owing to further advances in the cost of labor they have had to still further advance the price for Spring. As an example of this Mr. Dowker stated that shirts which they had sold for $24 a dozen would have to sell now at $33, and that this same rate of increase would hold all along the line. Regarding the supply of English shirtings, he said that there was very little in prospect and that the orders he had placed were for very indefinite deliveries and at almost prohibitive prices. The reason for this he ascribed to the non-production of the British loom, which is working about 60 per cent. of its capacity, and to the world shortage of cotton.

Mr. Dowker states that the world shortage of cotton is too little understood, but which, nevertheless, exists, and has now reached a very critical stage. The English manufacturers are making an effort to secure cotton from other sources than the United States, but this is something that will take years to secure such supplies as are necessary for British trade, both foreign and domestic.

Silks Up to 15 to 20 Per Cent.

Regarding silks for the higher grade ties, Mr. Dowker said that it was being offered at increases ranging from 15 to 20 per cent. Moreover, he says, there is little on the market at the present time and that most of this is unsuitable for, or of a quality that would not make it worth while the handling for ties. Here again the production of silks is away below the requirements and conditions in this respect, and do not seem to have greatly improved during the past year.

Sees No Reduction in Prices

Regarding the general reduction in prices, Mr. Dowker stated that he did not see how this could happen with conditions such as they are. Manufacturers talk of advances all along the line, and even though the profits were cut down to a minimum, with the increased costs of the raw material, it would not make the costs to the retailer much less than they are at the present time. However, Mr. Dowker hesitates to don the robes of a prophet, though he hopes he is wrong in his outlook, but he says he cannot see it any other way at the present time.

Tells History of Scores' Clothes

Attractive Little Booklet Issued by Toronto Firm—Gives Cuts of Garments Made.

Scores, the high-class tailors, of King street west, Toronto, recently issued an attractive little booklet which not only contains good cuts of the various garments on which they specialize, but gives an interesting little history of the origin of the firm. Balaclava overcoats derive their name from that famous battle of the Crimea which Tennyson has immortalized in his "Charge of the Light Brigade" and in adopting the name as their trade mark, the Scores aim at the best service and the highest quality which any incident of history could inspire in a business man.

In giving the history of the firm, the little booklet points out that it is recorded that one, John Score, carried on the business of custom tailoring in the old Parkham Town in Devonshire, England, that he was born in 1787, and continued in it until his death in 1828. Early in the last century Richard, son of John Score, emigrated to America and, having learned the tailoring trade in his father's shop in Devonshire, came to Toronto and established himself in the custom tailoring business. A copy of the city directory of 1837 shows that Richard Score, tailor, resided on Duke street. He died in 1896.

It was during the life of R. J. Score, son of Richard Score, that the present company of R. Score & Son received its charter, and he was president until his death in 1916. The principal officers of the company are, to-day, all Scores.

The booklet contains the pictures of all the Scores who have been connected with the business since 1787. Other than the three Scores already mentioned there are Frank M. Score, president; Fred L. Score, vice-president; and F. Dalrymple Score, secretary-treasurer.

A second little booklet of Scores is devoted to descriptions and cuts of a number of the sport garments they make, both ladies and gents.

Other Features Of the Budget

Luxury Tax Entries Must be Sworn—Reduction in Excess Profits Tax—Income Tax Increased

Instructions have been received from Ottawa regarding the method of dealers in making returns on excise and luxury taxes.

Entries for luxury tax must be sworn to, and are to be accompanied by the duplicate sales slip or invoices, together with the cash or marked cheque for the amount of the tax.

Entries for the manufacturers' and sales' tax must also be sworn to, and accompanied by a sworn statement of the manufacturer or wholesaler as to the total amount of sales shown by his sales record or a certified statement of the chartered accountant in his employ. The sworn declaration may be made before any Inland Revenue officer. Entries are to be filled out in duplicate.

The sales tax applies to lead, copper and zinc when sold by a producer as well as by a manufacturer or jobber. Silver and gold, when sold by a producer, are exempt. Repairs to garments, if over $75, are taxable. Sales of real estate by auctioneers are exempt. Raw leaf tobacco or hides sold by the farmer are exempt.

The increase in income taxation is not burdensome. The 5 per cent. added is on taxes now paid on the income—for instance in 1917 the taxation on $5,000 was $100; in 1918 it was raised to $120, the United States level, and for the last year will be $126, an increase of five per cent.

The reduction in the business profits is substantial. Under the old tax exemption was given up to 7 per cent. profits, now it is given up to 10 per cent. The old tax took 25 per cent., between 7 and 15 per cent. profits, the new tax 20. The old tax took 50 per cent. of the profits, between 15 and 20 per cent., the new tax takes 30 per cent. Over 20 per cent. profit, the old tax took 75 per cent., while the new tax takes only 50 per cent. of profits between 20 and 30 per cent., and over 30 per cent. it takes 60 per cent.

COLLAR HAS TWIN BUTTONHOLE

The "Oldfield," a soft collar manufactured by Williams, Greene & Rome, of Kitchener, has a feature which overcomes the difficulty of shrinkage in laundrying. This new collar has what is called the twin buttonhole, and the method of operation is a very simple one. All the wearer has to do is to use the inside half of the buttonholes when the collar is first worn. After the first laundrying, which may cause shrinkage of about ⅛ of an inch, the inside half of one and the outside half of the other hole may be used, or, if necessary, the outside half of both buttonholes may be used. Tightness of the collar is thus avoided and there is no doubt but that the life of the collar is prolonged.

How to Retain a Valuable Clerk

Difficulties and Dangers of Partnership—A Minor Interest in a Corporation Obviates This —A Satisfactory Method of Bonusing.

By HENRY JOHNSON, JR.

A MERCHANT has an exceptionally valuable, effective clerk. The man is industrious, earnest, a good salesman, skilful at display work. The time comes when such a man gets beyond the wage line. He cannot be paid more wage than he is getting because, no matter how it might be kept "confidential," the fact would become known and dissatisfaction would result with the others. Yet ways must be devised whereby that clerk can progress to higher earnings or he will be lost to the store.

The end can be reached through giving the man some kind of interest in the business or paying him a percentage Let us work it out both ways.

Time was when the custom of taking the senior clerk into partnership was common. In fact, the man began as a boy with that plan in mind and everything shaped itself to that end. But many disasters warned merchants to go slow on that experiment. For partnership is like marriage—easy to get into but hard to get out of—and plain purgatory if not congenial, while the opportunity for legalized robbery is wide open.

Dangers of Partnership.

The fundamental danger of partnership is that partners are not only equal owners, but in the eyes of the law each is the sole owner of the business so far as the outside world is concerned. Thus, the merchant who takes into partnership a favorite clerk to reward him and retain his services may agree with the clerk that he gives him only a quarter interest in the business; but the minute the papers are signed the clerk may exercise all the functions of sole owner. He may order goods to the limit of the responsibility of the business; he may tap the till, the safe and the bank account with utter immunity from danger of legal process, because the law says it is all his. The idea seems to be that, inasmuch as outsiders cannot tell anything about the inside agreements between partners, each partner is vested with full authority. Thus all who make contracts with the firm may have full protection and can evoke the law against all the assets of the firm to protect their contracts.

Aside from plain dishonesty and fraud, there is the great element of human nature. Plenty of men make agreements in entire good faith, who later on come to misunderstand each other, grow apart, are estranged, become suspicious of each other, get to fighting and dissipate all their substance in quarreling and the costs thereof. We hear every day of cases wherein one partner puts it up to the other to "buy out or sell out—an' I don't give a continental damn which you do." Often when the decision is finally made, there is nothing left either to buy or to sell.

Contrast the Corporation

The corporation is another matter. There the assets are taken by the courts and formed into "an artificial person." Fred Hanson may be a clothier in his own individual right. He has absolute control over his possessions and can do with them practically what he likes. But when he incorporates into Fred Hanson, a corporation, he can do with his own as he wills only through sundry well-defined courses of action, all subject to legal restriction. Moreover, Fred Hanson, a corporation, may consist of any number of natural persons over two.

If, then, the merchant desires to take into limited control his favorite clerk and give him an eighth of the business, he can accomplish this not only definitely but with comparative safety through incorporating and alloting an eighth of the capital stock to his clerk. Furthermore, since he himself is still sole owner of seven-eighths of the business, he controls every particle of it as fully and exclusively after he has incorporated as while he owned it all; for his is the majority interest.

The beauty of the corporation is that it provides for a square deal to all. Each party in interest gets what is his —no more, no less—and it is safe-guarded to him. Thus the clerk who is given an interest will have the interest secure from any "reneging" or change of mind of the boss; but he can get no more than is provided for him through the action of the boss. There are other points but these are all we need for our present purpose.

If the Boss Wants no Divided Interest

But let us consider the case of the man who has this kind of clerk whom he desires to retain and whom he wishes to treat equitably, but whom he does not want to take into the business in any capacity. Let us suppose that the clerk manages a department and also sells on the floor about as much as any one man can be expected to sell. Let us agree that he is being paid so liberally that any further advance in mere wages would lead to embarrassment with the rest of the help. How shall he be paid more without having an interest in the business,

Of course, there is always the commission plan. One always can pay a man a definite per centage for work done. The difficulty about one who has grown to importance on a salary basis is that it is hard to arrive at a basis of per centage which will satisfy him without entailing overbalancing difficulties.

Let us suppose the man is selling $600 a week and drawing $25 wages. That may be $10 more than you are paying the next man, yet it is far within the average allowable wages expense simply figured on his sales alone. But again, he has attained to such sales ratio and been satisfied up to now, while doing all the rest of the work indicated. The man is so cheap that you cannot afford to let him go.

If you took 8 per cent. as the basis of wages expense on sales, you would have to pay this man $48 a week—and that, obviously, would never do.

You might take $600 weekly sales as your basic figure and pay him as much as 10 per cent. on all sales in excess thereof. But if you did that you would have him so eager to make sales in excess of $600 that undoubtedly he would neglect his other work and you would merely spoil a good clerk.

Really, there seems to be only one way to meet the difficulty; to give him a definite share in the net earnings of the business, either in addition to or in lieu of a salary. Of course, such a matter must be handled with great care and foresight. It will have the great advantage that if there are no net earnings, no bonus will be due the clerk, while every incentive will impel him to watch and work to the end that the business be made more profitable.

The Equitable Share

Suppose your records over a series of years shows that your average net profits—I mean absolutely net with all shrinkages, losses and reasonable depreciation of all kinds out—is $2,400 a year. It might be good to arrange to give the man 1-8 or 3-16 of the net profit in addition to his salary as now fixed. This is safe, for the net profits accrue over and above your expenses, and those expenses now include his salary. Yet this would give him $300 to $450, additional a year.

That figure would be well inside the $48 a week to which 8 per cent. on sales would entitle him, while the chances are that, with such incentive to work he would so exert himself and be so greatly additionally helpful to you that he would more than earn his extra pay. Suppose, for example, that together you could make $3,000 net and your agreement was to pay him 3-16 of the net. His extra would be $462.50, and that deducted from $3,000 would leave you $2,537.50 or $137.50 more than your former total.

My excuse for discussing this matter is that I was asked a time since to write it in confidence to one who was faced with the problem. I hope, therefore, that it may be of some use to others.

Board's Standing is Unchanged: Opinion of Supreme Court Divided

Question at Issue Was Whether Board Could Force Ottawa Clothiers to Sell at 15 Per Cent. Net Profit—Will the Government Appoint a New Chairman?

DIVISION of opinion amongst the six members of the Supreme Court of Canada as to the constitutionality of the Board of Commerce apparently leaves that body just where it was prior to the hearing of the case before the court. An order which the board proposed to serve on the retail clothiers of the city of Ottawa limiting the profit which any retailer may take on men's suits and overcoats to a net 15 per cent. was upheld by the Chief Justice, Sir Louis Davies, and Justices Anglin and Mignault; Justices Idington, Duff and Brodeur refused to uphold the order. It is altogether probable that reference will be made to the Privy Council of England. Should this be done it will mean a further delay of many months before the matter is finally settled one way or the other. In the meantime the status quo of the board remains unchanged.

Questions at Issue

The two questions referred to are: (1) Whether the Board of Commerce has power to limit the profit which can be taken on a specific commodity in a specified town, and (2) Whether the board has power to file its order in the Superior Court of the province affected and utilize the machinery of that court for the enforcement of the order.

Board Will Not Appeal

Commenting upon the result of the appeal, the commissioners said:

"The effect of the decision was that the board's jurisdiction remains unimpaired. The jurisdiction having been impugned, the board submtited to the Supreme Court of Canada a stated case consisting of two questions, as to which the court, consisting of six judges, differed equally; in the result the questions remain unanswered. The legal effect is that the Supreme Court of Canada is unable to say that the Board of Commerce of Canada has not all the jurisdiction which the Parliament of Canada purported to convey to the board. The board is unable to say whether an appeal will be asserted to the Privy Council either by the Government or by the interests concerned. So far as the board is concerned it will not assert any appeal.

"As to the board's intentions, it will proceed to carry on precisely as by the legislation committed to it for administration it is directed to carry.

How the Matter Now Stands

What will follow this decision by the Supreme Court of Canada, or lack of decision, is not known at this time. Under Section 17 of the Combines and Fair Prices Act, the board has the power to restrain dealers from either taking an unreasonable profit or refusing to sell at what has been established as a reasonable profit. Commissioner O'Connor, however, has not stated whether he will now deliver the order on the Ottawa retailers or not, even though the standing of the board is as it was prior to the hearing of the case. The Board is without a head, as a chairman has not yet been appointed by the Government, and the Government itself has been rather apathetic toward the board of late. It would seem that the next move is the Government's; if they appoint a new chairman it is an indication that they are satisfied to have the board continue its activities; if not it indicates that they are desirous that the case proceed to the Privy Council for final decision.

Held Boys' Ad-Writing Contest; Promoting Boys' Clothing Dept.

Offer a Prize For the Best Advertisement Written by a Boy—Gets New Boys Into the Store and Builds For the Future—How It Was Done.

A STORE in Topeka, owned by the Pelletier Stores Co., recently conducted a very successful boys' advertising writing campaign. The manner in which it was conducted may be useful to some readers of MEN'S WEAR REVIEW who specialize on boys' clothing or who feel that they should specialize on this line more than they do. There is, perhaps, too great a disposition to make the boys' department a sort of after-thought in the business, forgetful of the fact that the boy is the future man and that if a firm friend is made of him when a boy he will always be a customer as a man.

Did Not Increase Immediate Sales

This campaign, which was conducted by the advertising manager did not bring immediate sales. As a matter of fact it was not intended that it should, and the nature of it made it almost impossible that it would. The prizes offered were, of course, a suit of clothes or other merchandise procurable in this store, and the result was that the boys who entered the contest induced their parents to withhold their buying until it should be seen whether or not they secured one of the prizes.

Created Deeper Interest in Store

The objects to be attained from such a campaign, however, were obvious in the long run. In the first place the whole of Topeka knew that Pelletier had a boys' department where the wants of the little men were looked after. That was of a considerable value to the store. Boys are great news-carriers, and when it comes to buying or anything else they can have a great influence with their parents. Over one hundred parents were influenced in their buying through this advertisement-writing campaign, because over one hundred boys took part in the contest. And whether or not this or that boy won a prize, it had been firmly fixed in his mind that Pelletier had a boys' department because, the probability is, he had been in the store a dozen times to see what goods were carried so he could write a better advertisement for the store. When the boy wanted a suit of clothes Pelletier stood the best chance of getting the first opportunity of sale because of the boy's connection with the store. The name Pelletier was a fixity in the mind of the boy, and the boy would influence the father and mother.

Building for the Future

One of the strongest features of the contest was that Pelletier was building for the future. Boys are potential customers of the future, and if they can be made friends in their early years they will not forget in the future. Some of the advertisements that were written by the boys were printed in the local papers, and that created additional interest in the contest. Not only did the boys come into this store more frequently than they ever did before, but new boys came, and, with them, often came their mothers and fathers. People were talking about Pelletier's store for some weeks, and the reproduction in the hand writing of the boy himself of these advertisements was a valuable bit of advertising for the store. The whole contest was a most successful undertaking for the firm

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"PUTTING SPOTLIGHT ON MAYOR'S $35.00 SUIT"

Continued from Page 46

This advertisement is along the line which has frequently been suggested by MEN'S WEAR REVIEW, namely, that retailers should hit back, and hit back hard, at the irresponsible statements that are being paid in many quarters about the present costs of clothing. There are reasons for these costs and Story & Story have pointed out several of them.

The whole advertisement is a good piece of work and should be helpful to the trade.

Scriptural Phrases for Advertising His Store; Opens Up by Big Balloon Ascension and Prizes

Jess Abelson, of Ottawa, Chronicles the Events of the Trade—Says Novelty Catches the People's Eye—Gives Away $115 in Prizes—Not Afraid of Competition.

THERE are ways and ways of advertising. Some advertising experts say that consistency is one of the most valuable assets in successful advertising. That is, selecting a space in a daily or weekly newspaper and always using that same space and position in the paper. People begin to look for it. If they are on the lookout for a certain article in your store, they know exactly where to find your advertisement in the paper. That is certainly an asset. Or consistency in phraseology is said to be a good thing. A noted writer in a number of the MacLean publication, H. Johnson, Jr., recently said that he believed "Red Rose Tea is a good tea" was, perhaps, the best advertisement Red Rose Tea ever had. Or to recall another similar instance, "Johny Walker—still going strong" is a phrase that has travelled the world over.

"And it came to pass," as Jess Abelson would write of himself, "that a new store was opened on the 20th day of the third month of the year of our Lord, nineteen hundred and twenty, in the city of Ottawa." This is the new store window containing wreaths of flowers sent by clothing manufacturers on the day of the opening.

"And It Came To Pass"

"And it came to pass" is another phrase which Jess Abelson, of Ottawa, seems to want to travel, at least, to the uttermost parts of the Dominion's capital. He has adopted a novel form of advertising in the daily newspaper which, he says, has done a great deal toward building up his business. He declares that people look for his daily advertisements because of their novelty. He uses Bible language with, however, no attempt at mockery or sacrilege. His headlines are consistent in their phraseology; they begin with "The Chronicles of Jess, the Clothier" or "Jess Says."

How He Opened New Store

Jess Abelson opened his new store in a way almost as novel as his advertising. Fifty toy baloons were sent up from the window of this new Sparks Street emporium to which were attached numbered tickets. Ottawa's Mayor was selected to draw the lucky numbers for which five prizes were awarded.

1st prize—$50 suit of clothes.
2nd prize—$40 Spring coat.
3rd prize—$12 Borsalino.
4th prize—$10 in shirts.
5th prize—$3.75 Holeproof hosiery.

The opening proved very successful from an advertising point of view. Mr. Abelson said it brought hundreds into his new store and that was what he wanted. The financial returns of the first day were the evidence of a successful launching of bigger business.

His First Advertisement—Blk

1. "And it came to pass," so ran Mr. Abelson's first advertisement "that a certain clothier named Jess Abelson did decide to open a clothing store in the third month of the year on the Sparks Highway of the City of Ottawa, number 188.

2. And it is written that this mart of trade or shop where clothing and furnishings for men will be sold shall be known and welcomed by all the young men and men of the city.

3. Because it is to be the temple of men's fashions, where the newest and most up-to-date items of men's wear will always be found.

4. And, moreover, the prices will always be so fixed that those of the most modest means can buy."

Still another of his advertisements ran:—

1. "Vanity of vanities, all is vanity" saith the pessimist.

2. Yet, who shall say which is vanity, which is pride that is pardonable.

3. For the man who weareth a suit or a coat that cometh from the shop of Jess the clothier, shall have reason for great pride. And, verily, such pride is not vanity.

P.S. Come and see for yourself.—"

Not Afraid of Competition

Jess Abelson is not afraid of competition even though he is surrounded by a host of clothiers and haberdashers. A customer comes into his store and, if he hesitates on account of values or price, Mr. Abelson asks him to go out and look at other values. Such an incident occurred while MEN'S WEAR REVIEW was talking with him.

"Have you seen other values in the city?" he asked.

"No," replied the customer.

"Then go on out and look around and I am satisfied you will come back."

The customer went out; he did look around, and came back and the suit was sold.

Perhaps it wasn't altogether the better value that brought him back as much as Mr. Abelson's plan of attack. He is conducting business in a novel way and seems to be making a good "go" of it.

DEATH OF J. H. FOLLETT

A well-known Yonge street tailor, Toronto, in the person of J. H. Follett, passed away during the month of May. For a period of ten weeks he had been suffering from an attack of influenza and the over-strain of hard work. The late Mr. Follett was born in Toronto in 1878 and was educated in this city. He has been a very successful merchant and was an active member of St. Paul's Methodist Church. He is survived by Mrs. Follett and two sons.

You Want to Know?

YOU buy service when you subscribe to the MEN'S WEAR REVIEW. We have facilities for procuring information regarding all subjects connected with the Men's Wear trade and this Service Department is always at your disposal. If the information you desire is not to be found in the editorial columns of this number or in the advertising pages, cut out the coupon below and fill in the question you want answered. Every day these are coming in and welcome and we want our readers to feel quite at liberty to make these inquiries of us. The idea of this Review is to be of the greatest possible service to our readers. If, therefore, there is some information, be it little or great, which you want, please do not hesitate to use our Service Department for this purpose.

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143-153 UNIVERSITY AVENUE
TORONTO

For Subscribers

INFORMATION WANTED

DATE_____192

PLEASE TELL ME_____

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ADDRESS_____

Sales Tags Will Show New Tax

Commissioner of Taxation Explains How Merchants Should Proceed Under Regulations

Ottawa.—R. W. Breadner, Commissioner of Taxation for Canada was asked to explain how merchants would proceed in connection with the collection of the new taxes which become effective immediately.

Mr. Breadner said that each merchant selling goods that come under the new taxes would show the price of the goods on his invoice and also the amount of the tax, whether it was ten or twenty or fifty per cent. Two copies of the invoice would be made out, the merchants keeping one. He would keep his copy in hand, and ultimately hand it over to the Inland Revenue Department. The money as represented by the invoices.

Thus, anyone buying a $50 suit will get a bill reading: "To suit of clothes, $50. To luxury tax, 10 per cent., $5. Total, $55."

The man who buys a $200 phonograph will receive a bill reading: "To phonograph, $200. To luxury tax, 20 per cent., $40. Total, $240," and so on.

A FRENCH BUYER

A French fur expert, Mr. Goetze, of Goetze Freres, Paris, one of the foremost fur houses in the world, was found intent upon a valuation of the offerings of Canadian fisher. Madame Goetze has accompanaied Mr. Goetze to Montreal and was taking as great an interest as her husband in the pelts.

"I have as yet only taken a casual glance at the skins offered, for I have only just arrived," said Mr. Goetze, "but it is quite apparent that Montreal is offering a very fine collection of furs. These fisher, for instance, are beautiful skins. I came over here expecting to find something unusually good in the line of Canadian furs, and I am not disappointed." Paris had its fur auction sales, said Mr. Goetze, but nothing on so large a scale as this Montreal sale.

Full Text of Government Motions Outlining the Many New Taxes

(Continued from page 39)

period if twenty per cent. or more of such profits have been derived from the manufacture or dealing in munitions of war or materials or supplies of any kind for war purposes;

"3. That the period during which the said act is to be in operation be extended for one year."

These on the Free List.

The following items are placed on the free list:

"Tariff item 172—Books, viz., books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanism, dyeing, bleaching, tanning, weaving, and other mechanic arts, and similar industrial books; Bibles, prayer books, psalm and hymn books, religious tracts, and Sunday School lesson pictures.

"Tariff item 483—Stereotypes, electrotypes and celluloids of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid; and

"Tariff item 698A—Typewriters and writing appliances specially adapted for use only by the blind, under regulations prescribed by the Minister of Customs and Inland Revenue."

Then there is a notice of a resolution which, in legal phraseology, wipes out all the provisions in the acts of 1915 and 1919 which imposed a seven and a half per cent. extra war tax on all imported goods. Last year many necessaries were excepted. Now the whole tax is wiped out.

Another notice is of a motion to provide that the provisions of the foregoing resolutions shall be deemed to have come into operation on May 19, 1920, and to apply and to have applied to all goods mentioned, "imported or taken out of warehouse for consumption on and after that day, and to have also applied to such goods previously imported for which no entry for consumption was made before that day."

BOTANY WORSTEDS ADVANCE 100%; NO DELIVERIES UNDER 12 MONTHS

T. Mix, of Lowndes Co., Ltd., Toronto, Says There is No Pessimism in Old Country—Russia Offers Great Field for British Houses—Sees No Hope of Lower Prices Yet

RESTLESSNESS and uncertainty which, in some cases, borders on the verge of pessimism, do not manifest themselves across the Atlantic where, according to T. Mix, buyer for the Lowndes Co., Ltd., of Toronto, conditions are exactly opposite to what they are here. Perhaps, as Mr. Mix suggested to MEN'S WEAR REVIEW, the impression growing in the minds of British houses that Canadians are becoming too Americanized and susceptible to panic, is not too far from the truth. The presidential year, for reasons that have never made themselves very manifest to us, undoubtedly disorganizes business over there, and these ripples more and more seem to reach Canadian shores. In the trade, conditions are unsettled here. Mr. Mix says, after his buying trip to the Old Country, that optimism reigns everywhere, and that big business is in the air.

Conditions Exactly Opposite

"Conditions here are the exact opposite from what they are over there," Mr. Mix said to MEN'S WEAR REVIEW. "Business circles are full of optimism and houses have more orders than they seem to know what to do with. They state over there that if Russia is put on a sound basis so that active commercial relations may be re-established it will go hard with the rest of us because of the great possibilities for trade in that country. There is not a maker who is not filled up with orders for twelve months to come, and they are asking us to accept March to June deliveries for Spring goods for 1921. Moreover, they are asking us to accept these goods at open prices because there is to be a new wage scale arranged in August of this year, and it is believed that this new scale will show increases of from 15 to 25 per cent.

Prices are Higher

"Prices are away higher than they have ever been before," said Mr. Mix. "The houses there are quite independent of the Canadian or even the American trade because they have the South American, Scandinavian, Australian, as well as from the Continent. Many makers altogether refused orders for 1921 Spring because they had more than they could turn out with their present capacity. The cloths used for Spring 1921 in a fancy botany worsted with silk decorations is from 12 to 13 ounces, and it is quoted at 34 shillings with open prices awaiting the readjusting of the wage scale in August. That is an increase of just one hundred per cent. on the same cloth we bought for Spring, 1920 in May of 1919, when we paid 17s. 6d. for it."

Cancellations Not Heavy

Mr. Mix stated that their cancellations for Fall orders were not very heavy, little heavier in fact than those which come in the ordinary transactions of business during the year. He said that very, very few cancellations were coming from big retailers who recognized that prices would not come down in woollen goods.

REMOVAL OF THE BURDEN

Continued from Page 57

the luxury tax, which are sold by pedlars and agents all over Canada direct to the public. This new tax will greatly increase this army of pedlars of clothing and other lines who have no permanent location, and no provision has been made in the act to collect the tax from these people.

"Neither has any provision been made with regard to the sale of second-hand goods, and this proposed tax will no doubt largely increase this class of business.

"It seems also unfair that the Government should determine what are, and what are not, luxuries, without first having prepared a list and submitted it to the trade, which might easily have been done before presenting the Budget. At the present time an alarm clock comes under the list of luxuries, if nickel plated, no matter how cheap it may be, while an oil painting or engraving costing $1,000 is exempt. A great many cases of this kind could be mentioned.

"There are a great many lines of goods, the prices of which would be very much higher in the fall than they are at the present time, and with the sales that have been made from year to year, of goods that were purchased before the war, the decreasing of these stocks, and more goods being required, the prevailing high rate of wages and raw material, it will be impossible to reduce the price of many lines of goods to the consumer, no matter what luxury tax may be placed upon them. If, on the other hand, the luxury should have the effect of preventing customers from buying gools upon which they have to pay the tax and they purchase goods upon which there is no tax, the artisans, who are now making good quality goods, and securing good wages, will either be thrown out of work or they will be placed upon the manufacture of cheap and poorly made goods at reduced wages, and, in our opinion, the amount which is contemplated to be secured by the Government from this tax will be very disappointing. The cost of collection will be excessive. It will have a tendency to develop the inclination, which is common in human nature, to evale the tax, and its ultimate object will be defeated. In the United States they are finding this tax to be unworkable and clothing is exempt from its operations.

Sure to Dislocate Business

"One prominent retail merchant, in forwarding his opinion of luxury tax, stated that if the Government intends to dislocate the business of the Dominion, he is quite sure that they will succeed. Their method will create hosts of idle salespeople, and people who have been engaged in the manufacture of goods that now come under the luxury tax, and the business of the country will be seriously crippled through this ill-considered measure. Another prominent merchant writes that the new luxury tax will smash the retail trade and ruin Canadian industries, while another retail firm states that this tax, rather than raising revenue, will hamper commerce. If everyone should undertake to buy cheap goods, which are always the most expensive in the end, where is the luxury tax coming from? Can it be possible that this luxury tax was framed with the idea of increasing the revenue of the Government by decreasing the earning power of the people?

"It is also pointed out that this system of taxation will destroy the value of hundreds of thousands of dollars' worth of counter check-books. It is an injustice to impose upon the retailer the duties of a tax collector, without any remuneration; it will increase his work and expense, and will curtail the business he should do in better class goods. Already we find a number of retail merchants complaining that customers are suspicious when they are asked to pay a luxury tax as to whether the amount that is asked by the merchant is correct or not, and as they have no means of finding out what the tax should be it results in the loss of a great many sales.

Another Difficulty Here

"Another great difficulty that the retail merchants have to contend with is that in some retail stores the price is quoted plus the tax, without mentioning the tax whatever, and this works to the disadvantage of the retail merchant who gives a price and quotes the war tax in addition.

"In order to remove the features we have taken objection to, we recommend that instead of placing the collection of the luxury tax on the retail trade, that it be collected at the source of supply, namely, from the manufacturer and the importer, and in this way it would be absorbed in the same manner as all systems of taxation are absorbed. We feel sure that the Government will receive more revenue, and the retail trade of Canada will be placed in a better position to assist the Government to accomplish its object.

"We desire in placing our views before you to say that we fully appreciate the many difficulties under which the Government is laboring, but, as retail merchants, we desire to offer our services, through our association, in any manner whatsoever whereby we can give to the Government all the information that may be required regarding the retail trade in any part of Canada."

VETERAN TRAVELLER DIES

The death occurred in Montreal this month of N. Brosseau, one of the oldest French-Canadian commercial travellers in the Dominion. Mr. Brosseau was on the road for over thirty years representing Thibeaudeau Bros. and other firms in the dry goods business and retired about three years ago. He has lived in Montreal over forty years though a native of Lacadie, P. Q. The funeral took place from the family residence, 637 Bloomfield Ave. A widow, two sons and two daughters survive.

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For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.
Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

Argues For Real Luxury Tax

Says Tax Will Lower Standards of Production

Sir John Willison, president of the Canadian Reconstruction Association, in writing of the Drayton budget, has the following to say:

"While recognizing that heavy taxation is inevitable under present conditions, it is the mature judgment of the association as the result of such investigation that, unless amended, the new taxes will hasten serious depression in this country and gravely aggravate the problems of economic readjustment after the derangements caused by the war.

"Three weeks' experience with the new Canadian levies as well as considerations of sound economic practice, support the contention that the taxes on such commodities as boots and shoes, clothing, etc., should be revised and made to apply only on the excess over the non-taxable limits. The present taxes place a premium of the manufacture of poor quality goods, and, if continued, not only would lower the present standards of Canadian productions in many cases, but, in conjunction with the inevitable curtailment of buying, of which there is increasing evidence, they threaten also to force many Canadian manufacturing plants to close their doors. One Canadian boot and shoe factory states that it has received from retail customers throughout the country, since the budget was anounced, cancellations for more than 30 per cent. of the entire business booked for fall, and that the company's salesmen have done practically no business whatever since the tax was imposed.

"On national considerations alone," concludes the statement, "the association urges upon the Government that the next taxes be made to apply only on that portion of the retail selling prices in excess of the non-taxable limits."

TRIPLE MILLER WATERPROOF VALUE
Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN
D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

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ADVERTISING and
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should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

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We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
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Radium Hosiery
Registered

It Means Increased Sales

for you; and not that alone, but a reputation for carrying the best hosiery that can be obtained.

Men, when buying hosiery, depend a great deal on the word of the dealer, and if disappointed, will naturally hold him in doubt in all their future transactions (if any).

RADIUM HOSIERY is a line that you can boost to the utmost and know that it will back you up with qualities of endurance that will make the wearer a consistent customer. Their rich, lustrous appearance, coupled with their perfect fitting shape, will readily please the most critical of shoppers.

Radium Hosiery for Men, Women and Children

P. K. Company, Limited

Successors to Perrin Freres et Cie

SOMMER BUILDING, MONTREAL

"Kayser" GLOVE

MADE IN CANADA

After all
It Is Quality

that will build the prestige of your store and increase your return sales.

In selling a man a pair of KAYSER lightweight Summer Gloves you are assured that you are offering an article that cannot in any manner reflect upon the reputation of your establishment. Knowing and realizing this fact, dealers everywhere are stocking KAYSER GLOVES and giving them preference over other makes when serving a particular purchaser.

The reason

"They know KAYSER GLOVES."

P. K. Company, Limited

Successors to Perrin Freres et Cie

SOMMER BUILDING, MONTREAL

Work gloves and mitts all the year 'round. The capital you put into the Acme line turns speedily—earns you frequent profits.

Feature the Acme Gloves or Mitts most in demand in your town—railway, farm workers, one fingered mitt, or otherwise—and watch them sell!

Does your stock need sorting?

Acme Glove Works Limited
Montreal

ACME
TRADE MARK

OPERATING
FIVE FACTORIES AND TWO TANNERIES
PRODUCING:

FINE DRESS GLOVES KNIT GOODS
WORKING GLOVES & MITTS
MACKINAW CLOTHES SHEEPLINED CLOTHES
LARRIGANS MOCASSINS
WORK SHIRTS OVERALLS

MILNE'S NECKWEAR NEWS

Big Values | June, 1920 | Right Prices

The Serviceable Tie for Midsummer Trade!

Silk Mohair in fancy stripes.

Tubular. Will not fray.

Reversible and Washable.

12 Ranges and 6 colors in each Range.

In Stock for Immediate Delivery

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WILLIAM MILNE

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IT APPEARS ON ALL OUR SOCKS

Your reputation — what is it worth?

To your business it means success so why risk it by selling "so-called" quality Socks.

"Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making so why gamble with your reputation. Make your next sock order Hanson's and play safe.

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GEORGE E. HANSON
HULL, P.Q.

Pants Are Not a Luxury

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In buying

CROWN PANTS

whose high standard of excellence is the result of careful and earnest specialization, you are not speculating, you are assured of dollar for dollar value.

We double the life of the average suit by specializing in Pant-to-Match suits in designs that are most popular.

There is no guessing as to the quality of

CROWN PANTS

Our travellers are now on their respective territories with our range—or if they miss you, drop us a line and we will be pleased to submit samples.

CROWN PANTS COMPANY
322 Notre Dame Street West
MONTREAL

YOU SHOULD SELL

the "Wear-Well" line. The many exclusive features both in material and trimmings cannot be found in any other Suspender.

It is these details of perfection that have made Brophey-Chester Suspenders so popular; and because of these features the dealer who sells

Brophey-Chester
"Wear-Well"
Suspenders

is assured constantly increasing revenue.

They are made to give the utmost Suspender Service, and you can sell them with the fullest confidence that you are building up repeat business.

See that you order to-day.

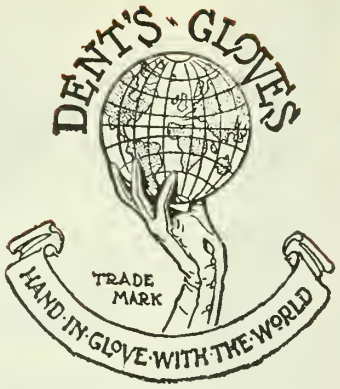
THE BROPHEY SUSPENDER CO.
Limited
Toronto
Leather Belts, Armbands, Garters.

Office, Factory and Sales Room:
266 King Street West

WE TAKE PRIDE

IN

ANNOUNCING



TO OUR CUSTOMERS AND THE TRADE

DENT'S GLOVES

A CANADIAN INCORPORATION

ALSO THE REMOVAL TO NEW HEADQUARTERS OF

DENT, ALLCROFT AND CO. (CANADA) LIMITED and COLONIAL GLOVE COMPANY, LIMITED

WITH ACKNOWLEDGMENTS TO OUR CLIENTS FOR THEIR PATRONAGE AND CONTINUED CO-OPERATION.

DENT, ALLCROFT AND CO. (CANADA) LIMITED

WILDER BUILDING, BLEURY STREET

MONTREAL

FACTORIES: LORETTEVILLE, QUE.; CHARLESBOURG, QUE.;

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Standard for over 75 years

STIFEL REGISTERED

For OVERALLS, COVERALLS and ALL WORK CLOTHES

This is Mr. Chas. Broll, one of the best engineers on the B. & O. who runs the famous "Royal Blue." Mr. Broll wears and swears by "true blue" Stifel Indigo Cloth.

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.

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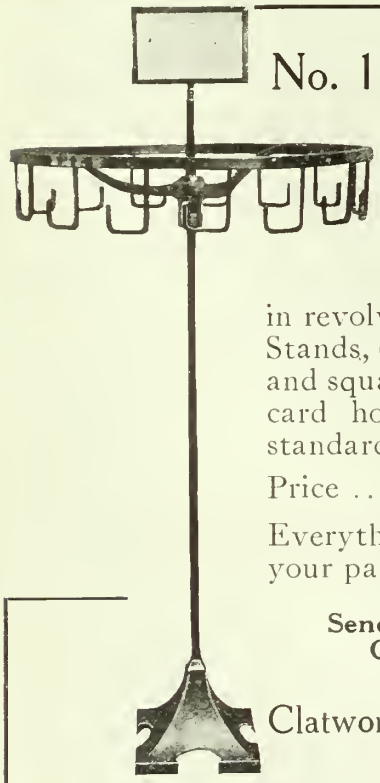
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
SAN FRANCISCO, Postal Telegraph Bldg.
TORONTO.....14 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.



No. 1130 Eiffel Tie Stand

The Very Latest

in revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3x5 card holder on top of standard.

Price $7.75

Everything in Stands for your particular trade.

Send for our new Catalogue.

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Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
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Mackinaws

The Sportsman's Ideal Coat

Warm, comfortable and stylishly tailored, G.H.G. "Durabil" Mackinaws are exceptionally popular with "out-of-doors" men, who demand lasting wear and dressy appearance.

"Durabil" Mackinaws are made from the finest *Canadian Fleeced Wool* in Canada's greatest mackinaw house. They're fashioned in a great variety of appealing color combinations from our own exclusive patterns.

For street wear, for the country, for every kind of wear there's a striking G. H. G. model.

Included in our lines are—Lumbermen's and Contractors' Supplies, Tents, Awnings, Tarpaulins and Canvas Goods.

Send for our *illustrated* catalogue and price quotations.

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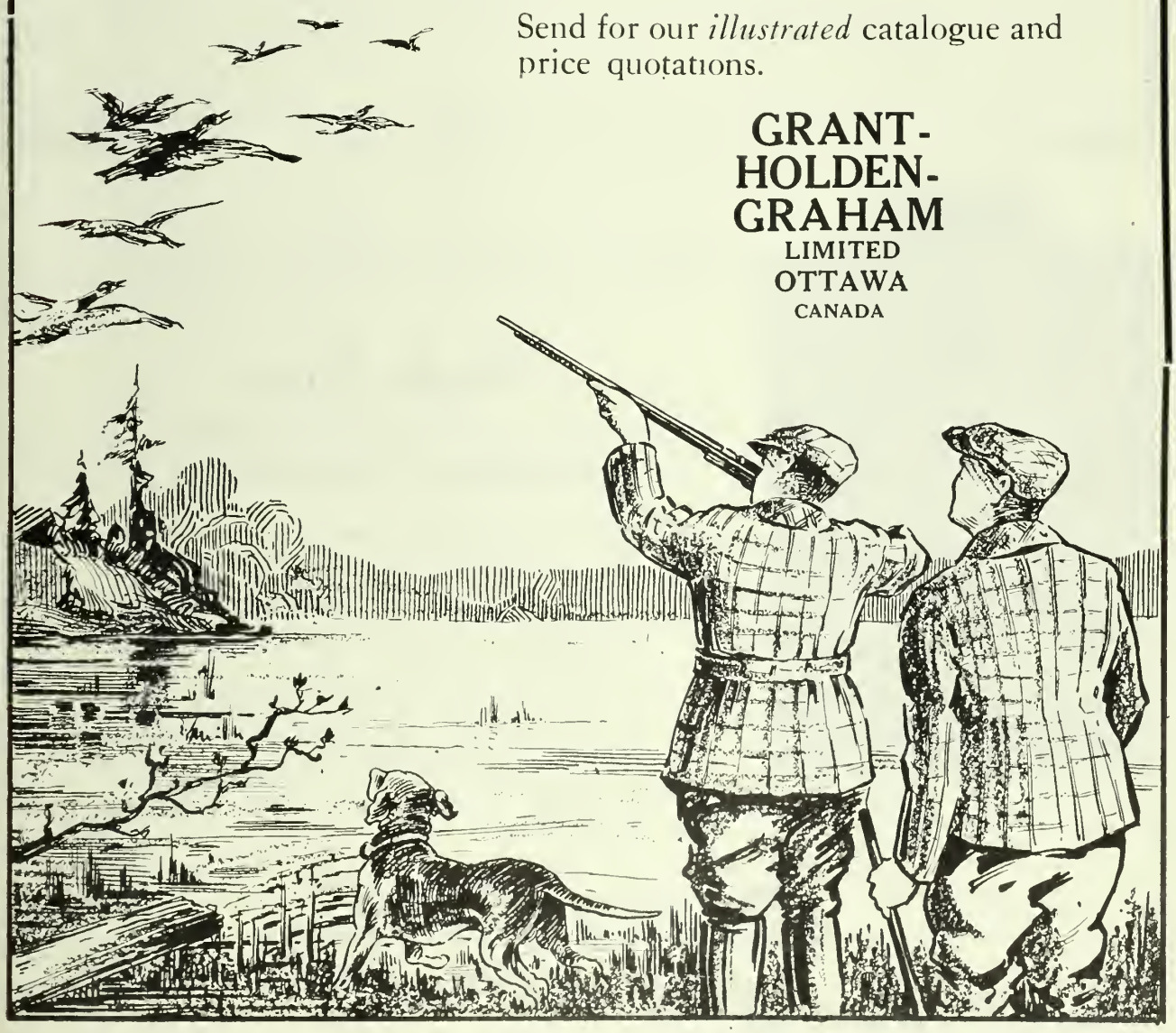
LIMITED
OTTAWA
CANADA



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DRESS

WORK and

OUTING TROUSERS

For Men, Youths and Boys

Our range is complete—
Our values unsurpassed.

We have doubled our output which enables us to give our customers the very

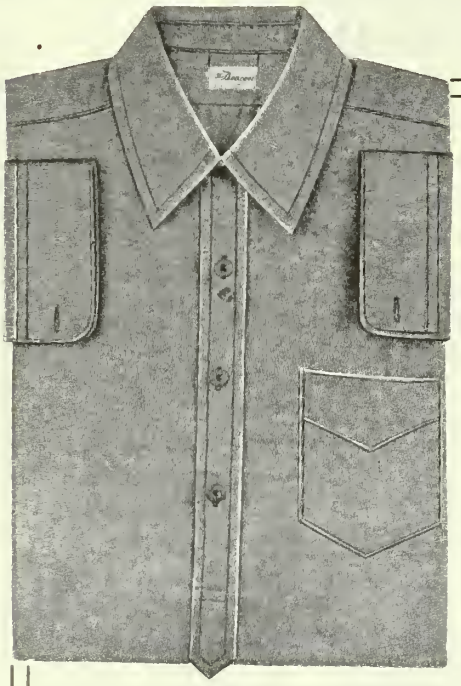
BEST DELIVERIES POSSIBLE

CORNWALL PANTS MFG. CO.

Manufacturers of
MEN'S, YOUTHS' AND BOYS' PANTS

CORNWALL - - - ONTARIO

TROUSERS



Right Now

you can sell a lot of these

Excellent Work Shirts

For they are exactly the right kind of serviceable wear resisting shirts that the Canadian workman needs in these days of increased industrial activities. They are worth seeing and worth selling. And the prices are the kind that makes selling easy and profits good.

Our lines are: Working and Outing Shirts, Flannels, all shades, Tweeds, Sateens, Drills, Oxfords, Flannelettes, Night Shirts, Pyjamas and Boy's Waists. Our representative will be glad to show you these lines.

The Deacon Shirt Co.
Belleville Ontario

Further Expansion of Dent-Allcroft Co., Original Company's Capital £2,250,000

Interests Separated in Various Parts of the World—Dent-Allcroft Co. Now a Canadian Incorporated Company—Controlling Stock in Colonial Glove Co. Held by Dent-Allcroft Co.

RETAILERS generally will be interested in some new developments, designed to further promote the supply of Dent's gloves, which have been before the buying public for a period extending over two centuries.

Dent-Allcroft & Company, the original Dent Co., was formed into a joint stock company last fall with capital of £2,250,000. There was offered for sale by public subscription £750,000 of 7½ per cent. preference stock in one pound shares, which was all oversubscribed some days before the lists were closed. The balance of the stock was held by the vendors.

One of the first decisions of the new London company was to separate their interests in various parts of the world. The first separate Dent's organization is in Canada. Dent-Allcroft Company (Canada) Ltd. was incorporated last month as a Canadian company, with an authorized capital of one million and a half dollars, of which one million of fully paid-up stock has been issued.

Reorganization has also taken place in the Colonial Glove Co., Ltd., which company operates two factories in Quebec. The new charter gives the Colonial Glove Co. an authorized capital of $250,000, of which $225,000 in fully paid-up stock has been issued. The controlling stock in the Colonial Glove Co. will be held by Dent-Allcroft Co. (Canada) Ltd., who will also assume interests of the late partnership in Hall-Dent Canada Ltd., operating two factories at London, Ont.

Each company has a board of six directors, with the following officers: President, H. P. Pearce; vice-president, R. K. Gibson; secretary-treasurer, J. E. Peters.

Mr. H. P. Pearce has been connected with the Dent Company for twenty-five years, resigning from the management of the London Export Department to take over the Canadian business in 1912. Messrs. Gibson and Peters have both been with the Canadian branch upwards of ten years.

The charter granted to Dent-Allcroft Co. (Canada) Ltd. provides for the operating of other businesses in addition to Dent's gloves, chiefly associated with hosiery and other allied lines. The company has obtained registration of a new trade mark which will be used on merchandise other than gloves and consists of a trident with the slogan "Trident Brand Hosiery Fits Like a Glove."

To better accommodate the rapid extension of their business, Dent-Allcroft Co. (Canada) Ltd., and the Colonial Glove Co., Ltd., have removed to new and larger premises in the New Wilder Building, Bleury Street, Montreal, where they are occupying an entire floor with an area of 12,000 square feet.

The Colonial Glove Company's factory at Loretteville has found it necessary to establish a branch factory at Charlesbourg, Que., which has been in operation since last Easter.

New Amendments To Budget

JUST as we are about to go to press with the June issue of Men's Wear Review, the announcement is made from Ottawa that, practically, an entirely new budget, so far as lines of men's wear are concerned, has been brought down by the Minister of Finance. Those changes wholly justify and substantiate all that we have said with regard to the original budget in other parts of this issue. It was clearly evident that the placing of a ten per cent. tax on a suit of clothes at $45 was in no wise a luxury tax; it was a direct tax on a necessity of life. The same could be said in the case of hats, caps, neckwear, hosiery and other furnishings. We argued that the tax should be placed on the indulgence in luxury, namely, on the excess price over the $45. The same argument was adduced by the Retail Merchants' Association of Canada, and by the large deputation of retailers who waited on Sir Henry Drayton after the first budget was brought down. Credit is due them for the strenuous fight they put up for these alterations that have been included in the second budget. The effect of the original budget was to promote the sale of cheaper standards of clothing; in the long run, that would not have paid either the Government or the consumer. The second budget will, we think, not materially, if at all, affect the channels of manufacturing or retailing; the tax will be borne, as it ought to be borne, by the man who indulges to a certain extent in a luxury.

An Amateurish Performance

While retailers generally will be infinitely more satisfied with the new amendments of the budget, they will still retain a mental reservation that the whole performance of the Finance Minister has been amateurish. In spite of the fact that it was urged upon him to make this tax a real luxury tax by taking it on the excess of a given figure rather than on the whole amount, he gave the deputation to understand that such a change in the principle of the budget would not be entertained for a moment. He did give them to understand that he might consider raising the given figure from $45 to perhaps $55, or even $60. Now, he takes a decided volte face and does what he told them he would not do. The first budget should never have been brought down at all, insofar as men's lines are concerned. Neither should it have been put in force till approved by Parliament; and Men's Wear Review believes there is no constitutional warrant for such an arbitrary and silly ruling that it should be in force before approved by the representatives of the people in Parliament. Now, thousands of dollars have been collected in these taxes and, in all probability, this money will have to be refunded some way. The whole performance has been the performance of an amateur politician, rather than a man who is aiming at statesmanship.

The New Proposals

The new proposals, so far as men's lines are concerned, are given below. It should be thoroughly understood, however, that they are not yet in force; the original budget still stands, and will stand until official notice to the contrary is given. Though these proposals are not very specific as to neckwear, hosiery, shirts, caps and gloves, Men's Wear Review is inclined to the view that they are also included in this change from ten to fifteen per cent., the same as clothing, shoes, etc.

"In the case of boots and shoes, etc., clothing (men's and boys'), including coats, vests and pants, whether sold separately or together; women's and misses' dresses, skirts, suits and coats, a change is proposed to be made by charging 15 per cent. on the excess over the prices fixed, instead of charging the 10 per cent. on the whole value.

"For the purpose of preventing the tax being evaded by the purchase of parts of suits or dresses, the cost exempt from taxation is fixed at $12 on trousers, $5 on waistcoats and $25 on coats. In like manner, the cost exempt from taxation is fixed at $15 on skirts, except silk, and at $35 on women's coats, except silk.

Fur Coat Exemption Raised

"It is proposed to raise the exempt value of fur coats from $100 to $200, and to reduce the exempt value of fur robes from $100 to $50. Under the original proposals the whole fur list, except coats and robes, was placed in the 20 per cent. class, and without any exemption. It is proposed to drop this provision, and to make the following additions to the 10 per cent. list (paragraph 1, subsection (a):

"Gloves: The component material of chief value being fur, in excess of $15 per pair.

"Caps: The component material of chief value being fur, in excess of $15 each.

"Muffs and neckpieces: The component material of chief value being fur, in excess of $35 each.

"Other wearing apparel, not otherwise specified, the component material of chief value being fur.

PREPAREDNESS

Is a Big word but a small meaning.
Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systematizing for your Business and insure success and prosperity for 1920.

McNabb's Sales System
158 Wallace Ave. Toronto, Ont.

PHONE KENWOOD 1443

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

LINE WANTED—TRAVELLER, 17 YEARS' EXPERIENCE. ASKS for a good line for Quebec and Maritime Provinces. Write A. S., 164 Desfranciscains St., Quebec.

WANTED — TRAVELLER COVERING MOST OF MARITIME Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

This Trade Mark sells

"CEETEE"

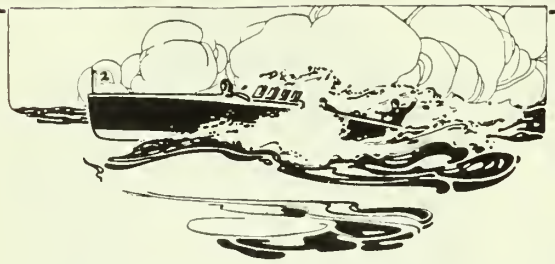
THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK
MADE BY

Remember—there is no low grade or cheap "CEETEE"—only the very highest grade and best quality underclothing bears the famous "CEETEE SHEEP" trademark. If you are catering to the best trade in your district you must sell "CEETEE"—
For ordinary underwear you will find TURNBULL'S brand at least the equal of any made in Canada.

THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S "M" Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE



"White Palm Beach" Outing Trousers

This profitable line is going strong at this season. It puts vim and snap into your Summer sales, especially if they are made by

"VINEBERG"
The Pant Man

We can supply your needs from stock. Write for samples.

160 McGill Street
MONTREAL

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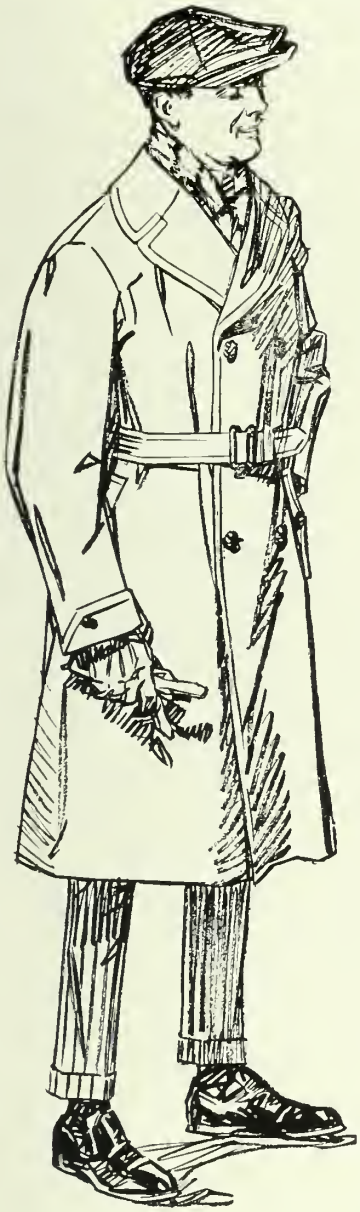
DOMINION RAYNSTERS

"Made-in-Canada" Raincoats

—At Popular Prices
—For Every Member of the Family



"DOMINION RAYNSTERS"

came into being in response to a pressing need.

Men, women and children wanted coats that were absolutely ***waterproof,*** and at the same time, cut on graceful lines, well-tailored, comfortable and serviceable.

"DOMINION RAYNSTERS"

are not merely showerproof—the cloth is not "treated," but is "rubber lined" and made waterproof. They have the same style and finish as you see in the custom-made top coats.

"DOMINION RAYNSTERS"

coats even to the seams, are absolutely waterproof, and the guarantee label of the Dominion Rubber System is an assurance of quality and service.

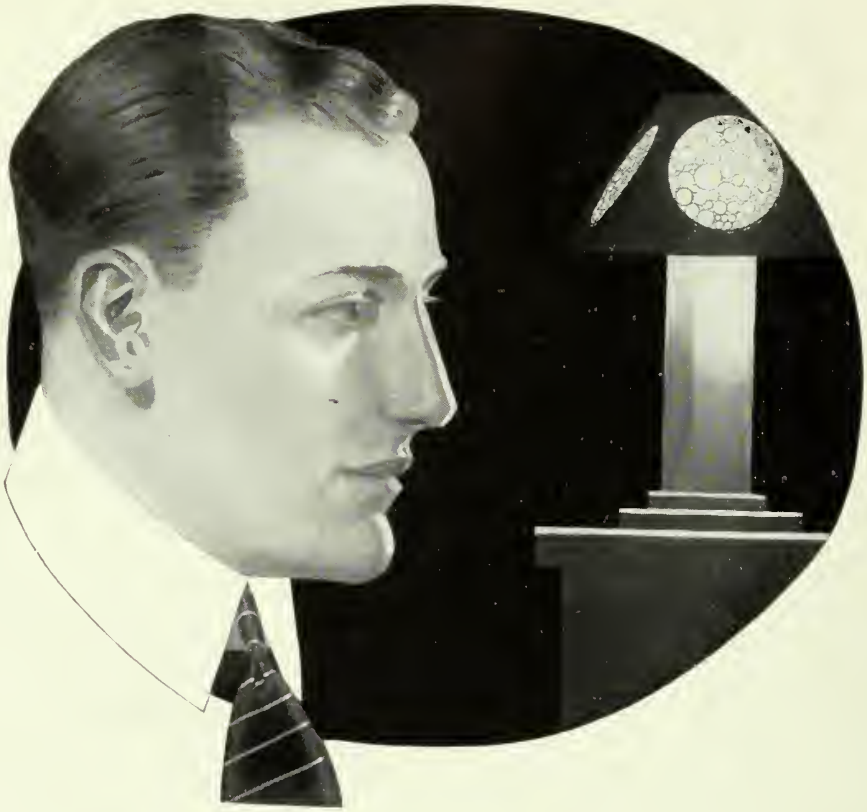
For information as to styles, prices and cloths, write our nearest service branch.

DOMINION RUBBER SYSTEM SERVICE

Branches are located at:

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Lethbridge, Vancouver and Victoria.

CANADIAN CONSOLIDATED RUBBER CO. LIMITED
DOMINION RUBBER SYSTEM
AND ASSOCIATED COMPANIES



Tooke

Collars of Fashion

TOOKE BROS. LIMITED

MONTREAL WINNIPEG

TORONTO VANCOUVER

MEN'S WEAR REVIEW

Vol X | Publication Office: Toronto. July, 1920 | No. 6

Made in Canada by THE KING SUSPENDER & NECKWEAR CO., TORONTO

SAFETY FIRST

ART CLOTHES

COOK BROS. & ALLEN LIMITED

Made to Measure

You must admit that the man who does twice as much work as a $5.00 a day man is really worth $10.00, and if you can get him for $7.00 you're making money.

It's the same with Art Clothes. They wear and look like clothes twice as long as the ordinary kind. They cost very little more and make customers that come again.

The Luxury Tax of 15% only applies to the amount in excess of $60.00 on made-to-measure suits

COOK BROS. & ALLEN

Limited

WHOLESALE TAILORS

TORONTO

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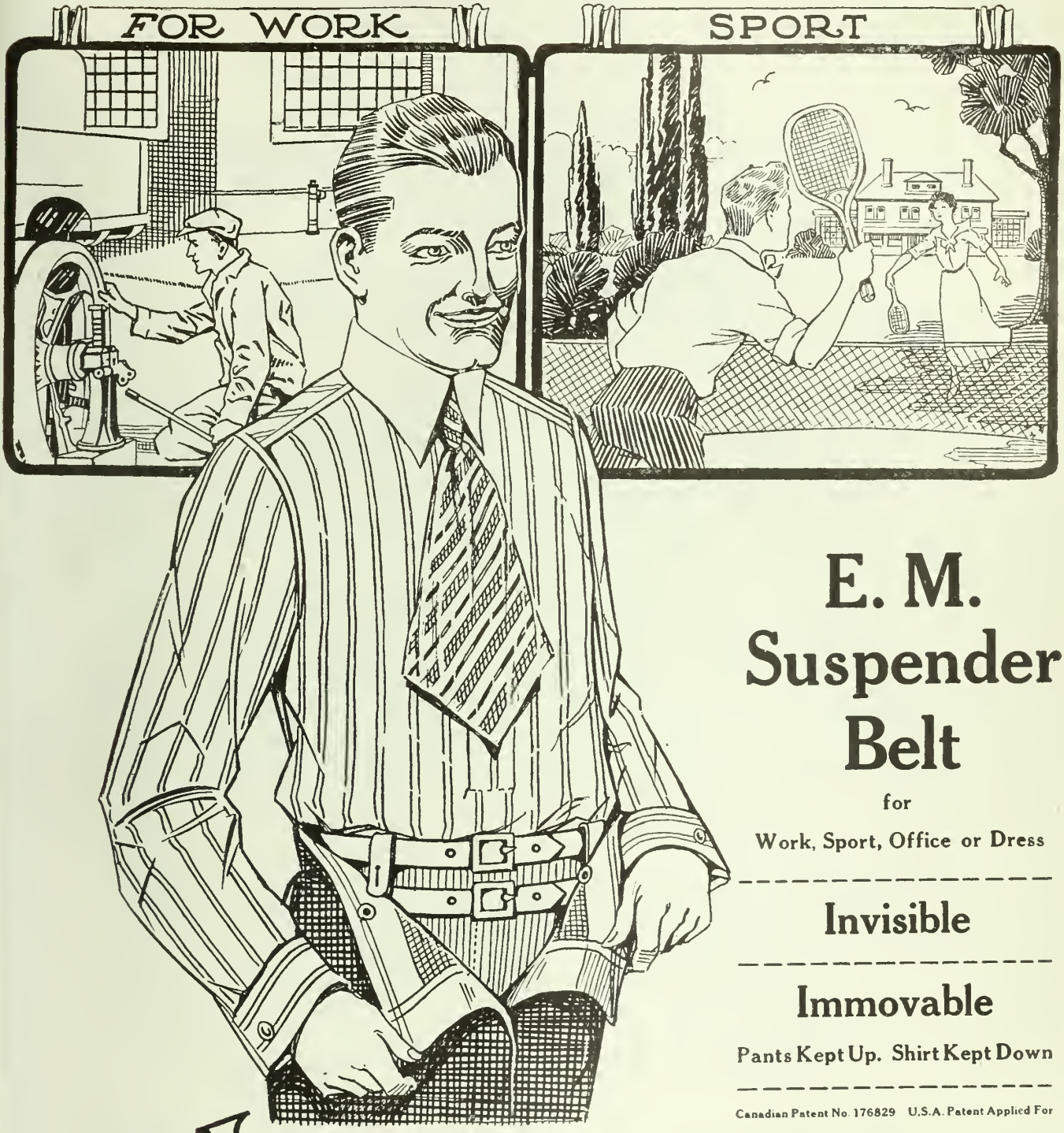
NO MORE SUSPENDERS



E. M. Suspender Belt

for

Work, Sport, Office or Dress

Invisible

Immovable

Pants Kept Up. Shirt Kept Down

Canadian Patent No. 176829 U.S.A. Patent Applied For

E.M. Suspender-Belt

Manufactured by

The Uniform & Equipment Co.

57 Colborne Street
Toronto, Ont.

Main 5435

Radium Hosiery
Registered

THE SIGNIFICANCE OF A TRADE MARK

is a point that many people of to-day are beginning to realize is one of the utmost importance.

Progressive dealers are banking on the prestige and reputation that RADIUM HOSIERY has earned for itself, and are proud to display it whenever they are serving a critical customer.

"Radium Hosiery" is not utterly dependent upon its reputation for selling points. The rich, lustrous sheen gives it a distinctive appearance that fastidious dressers are desiring, while the perfect fitting qualities and durable materials embodied in "Radium" create a desire for ownership in even the most diffident of customers.

Are You One of the Dealers Who are Benefiting By Their Superiority?

Radium Hosiery for Men, Women and Children

P. K. Company, Limited

Successors to Perrin Freres et Cie

SOMMER BUILDING, MONTREAL

"Kayser" GLOVE

MADE IN CANADA

Preferred Before All Others

because it fits right in with present-day glove requirements.

Some

gloves give personality and style to the wearer—at the expense of comfort and utility, for they cramp and imprison the hand.

Other

gloves make for comfort, and for comfort solely, for they sag and stretch to such a degree that the hand looks clumsy and ungraceful. In

Kayser "Chamoisette"

gloves, you are assured of appearance plus comfort. Scientifically cut, their shape and style is excellent, while their material is so supple and pliable that the hand retains its full freedom.

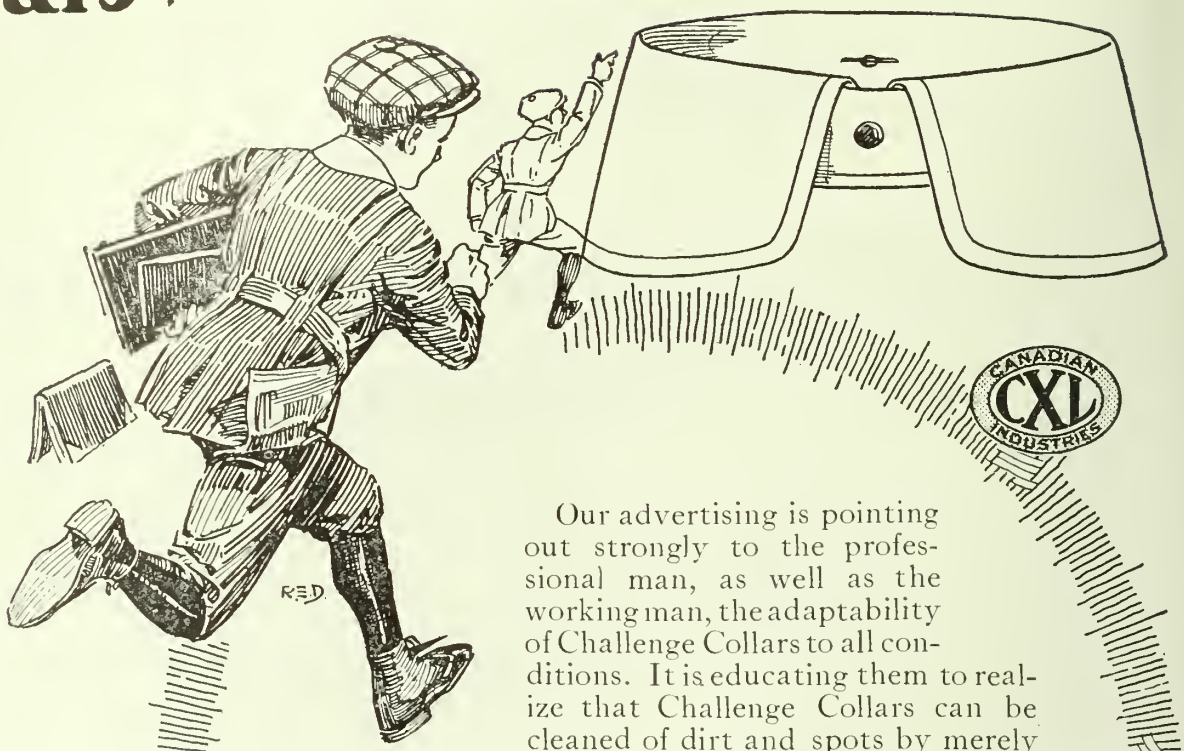
A judicious selection of Kayser Gloves will insure the success of your Fall business.

P. K. Company, Limited

Successors to Perrin Freres et Cie

SOMMER BUILDING, MONTREAL

Challenge Cleanable Collars.



CANADIAN CXL INDUSTRIES

Our advertising is pointing out strongly to the professional man, as well as the working man, the adaptability of Challenge Collars to all conditions. It is educating them to realize that Challenge Collars can be cleaned of dirt and spots by merely rubbing them with a damp cloth—and at the same time provide the neat appearance of the linen collar.

Your sales are going to be increased by this intensive advertising—your profits are going to be bigger. Be ready for your share of the business, Order from your jobber today.

Write us that you are a Challenge Cleanable Collar dealer and want your supply of counter envelopes.

The Arlington Co. of Canada
Limited

Montreal Toronto
Winnipeg Vancouver

5

PY-RA-LIN

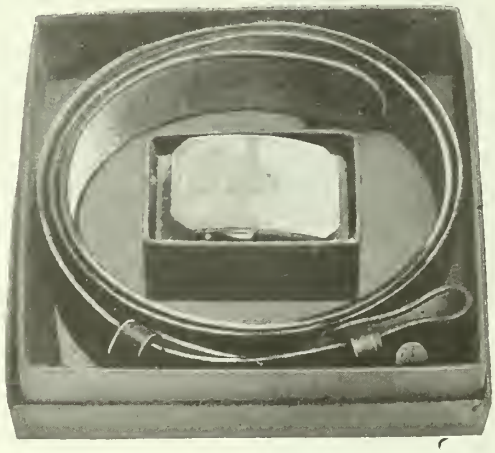
E-S-C-U-R BELTS

Escur belts are made in our own factory by Canadian workers, under the direction of one of Canada's cleverest leather experts. Backed by the reputation of Canada's largest men's wear specialty house, they represent the highest achievement in belt-making.

We guarantee every belt all leather, carefully selected. The workmanship is the finest, and all grains are shown.

100 numbers made up and ready for immediate shipment, with Monogram, Initial and Tongue Buckles.

50 numbers in artistic individual gift boxes.



Monogram Buckle Individually Boxed.
For Holiday Selling.

E. & S. CURRIE, Limited

MANUFACTURERS

50 YORK STREET - TORONTO

MONARCH - KNIT
Bathing Suits

For Men and Boys

GET in the swim for bigger business in bathing suits by featuring Monarch-Knit.

Monarch - Knit Bathing Suits have the style and quality that will attract and please your most particular customers.

There's still time to place sorting orders to take care of the mid-summer demand.

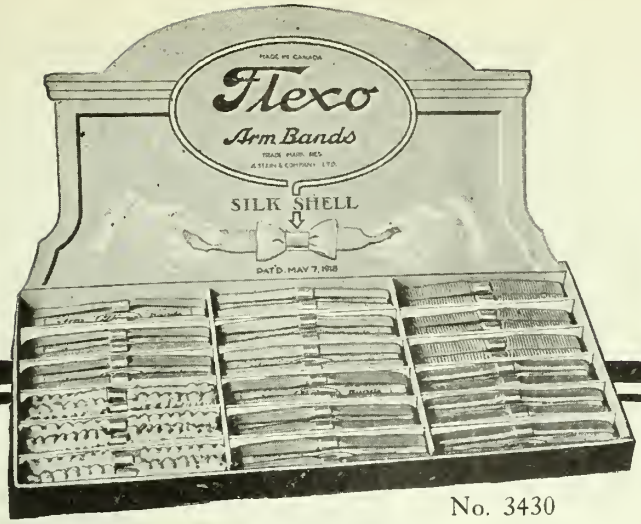
Watch this paper for the special announcement of our line for Spring 1921

MONARCH-KNIT
THE MONARCH KNITTING COMPANY, LIMITED

MONARCH KNITTING CO., LIMITED

Head Office: Dunnville, Ont.

Factories: Dunnville, St. Catharines and St. Thomas, Ont. and Buffalo, N.Y.



No. 3430

No. 3439

Canada's best merchants are featuring these Silk Covered Shell

Flexo Arm Bands

To retail for 25¢, 35¢ and 50¢ because their customers decidedly prefer them

FLEXO Arm Bands are known to be the best arm bands made; they are cut full length, are manufactured of the best materials obtainable, and are built to give the utmost in service, comfort and value.

That is why merchants whose ideal it is to give their customers the best merchandise procurable feature FLEXO Arm Bands.

The silk covered shell FLEXO is becoming more popular daily with both merchant and consumer. It is the result of years of experimenting in our effort to produce the ideal arm band, an arm band on which no metal parts are exposed.

Your customers will thank you for introducing the silk covered shell FLEXO to them and the profits resulting from additional arm band business will gratify you.

The two assortments illustrated above and described below are particularly recommended—but you can buy all four, confident, that they are our best sellers. They are made in Canada and your jobber is ready to serve you. If not, please write us.

DESCRIPTIONS—Assortment No. 3430—To retail at 25¢ per pair. Contains three dozen—½ dozen each of the six following styles: ⅜-inch Honeycomb; ⅜-inch mercerized cable; ½-inch Ridgeweave elastic; oval mercerized; silk oval braid, and two color frilled edge silk braid—all with pat'd silk covered shell—asst. colors.

Assortment No. 3473—To retail at 35¢ per pair. Contains two dozen—½ dozen each of the four following styles: ¾-inch cable elastic with ring and slide adjustment; ¾-inch cable elastic with slide adjustment; fancy weave tufted centre elastic braid, silk covered shell with bow, and frilled edge flat elastic braid with silk covered shell and bow.

Assortment No. 3471—To retail at 50¢ per pair. Contains two dozen—⅔ dozen each of the two following styles: ⅞-inch flat cable elastic with slide and ring adjustment, and ⅞-inch Ridgeweave elastic with patented silk shell and large silk bow, and ⅓ dozen each of the two following styles: ⅞-inch mercerized Honeycomb elastic with gilt slide and tip adjustment and ⅞-in. mercerized Honeycomb elastic with special slide and buckle attachment.

Assortment No. 3439—To retail at 50¢ per pair. Contains two dozen—⅔ dozen each of the three following styles: Frilled edge and tufted centre braid, patented silk shell and silk bow; ⅞-inch Ridgeweave elastic with patented silk shell and large silk bow; fancy weave, wide tufted centre elastic braid with colored frill edge and patented silk shell and bow.

A. STEIN & COMPANY, LTD.

58-64 Wellington Street, West **Toronto, Canada**

Announcement

DAVIS BROS.,

of Hamilton

Makers of

Everyman's Trousers

Announce that in their new, modern factory they have established a Custom Department, making

MADE-TO-MEASURE CLOTHING

of the same uniform excellence as has always characterized EVERYMAN'S TROUSERS.

An agency for these clothes will prove a money-making, business-getting opportunity.

Write for sample cards, measuring forms and style booklet.

DAVIS BROTHERS,
HAMILTON, ONT.

KANT KRACK
TRADE MARK REGISTERED

COLLARS

12 to 18½

12 to 18½

—make money for you

—save money for your customers

The collar that enables a man to present a neat appearance at all times.

A collar that looks like real linen—that is cleanable in an instant—that will outwear at least eight, known as linen collars and never costs a cent for laundrying—that's what every KANTKRACK collar means and that's why KANTKRACK collars sell and satisfy.

One Grade Only And That The Best

The
Parsons & Parsons Canadian Company
HAMILTON - CANADA

ESTABLISHED IN U.S.A. 1879
ESTABLISHED IN CANADA IN 1907

MEN'S SUITS

Meet the new conditions prevailing to-day on the market. The consumer is looking for a cheap suit as the high cost of living is draining his pocket-book. We have made a few hundreds and they sold in stampede! We are offering more of them at

$15.00

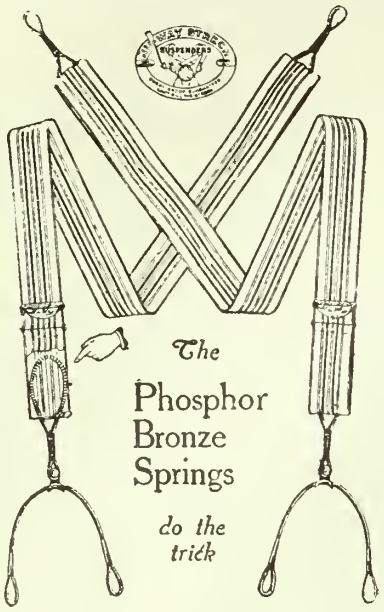
In order to get there we have to make a tremendous turnover on a very small profit and short terms to roll the ball fast, so this *Special* offer at this *Special* price is at the *Special* terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

234 ST. LAWRENCE STREET MONTREAL, QUE.



Nu-Way Strech Suspenders

The kind with no rubber but more strech and a year's wear.

Guarantee With Every Pair

More comfortable, yet cost no more.

Liberal terms to the dealer.
Give us a trial.

Nu-Way Strech Suspender Company

St. Thomas - - Ontario

WILLIAM SCULLY MONTREAL

Uniform Equipment

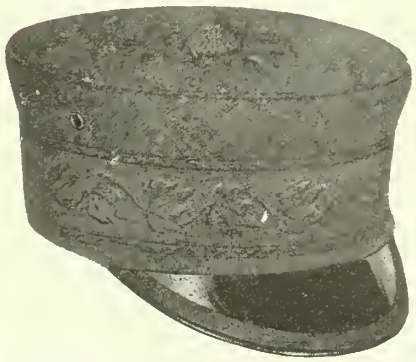
including

GOLD AND SILVER EMBROIDERED BADGES
METAL BADGES AND BUTTONS UNIFORMS CAPS

That this is a fruitful prospect for the "go-ahead" merchant is obvious upon consideration of the vast numbers of civilians engaged in Police and Fire Departments, Bands, Steamships, Railways, Express Companies, Etc., to whom uniforms are essential.

We are the oldest and largest manufacturers of Uniform Caps and Equipment in Canada, and can supply you promptly and satisfactorily, at lowest prices.

Write for our illustrated catalog.



WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL

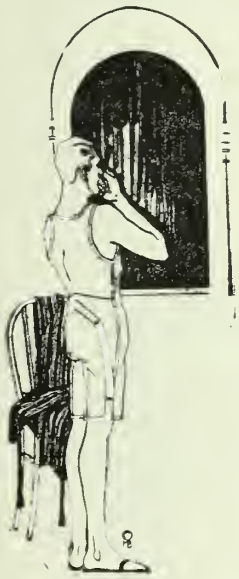
Prepare Now

by laying in a stock of our

Men's Knit Goods For Fall Wear

Including

Underwear
Sweatercoats
and
Socks



As well as Outing and Fine Dress Shirts, Collars, Cravats, Suspenders, Belts, etc.

Years of fair dealing, good management and progressive policy, have brought the "Racine" line to its present standard.

You have every assurance that in presenting your customer with any "Racine" garment you are doing him a good turn he will be quick to appreciate by giving to your store that publicity which promotes sales.

Your orders should preferably be placed early, and will receive our prompt attention.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:

Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

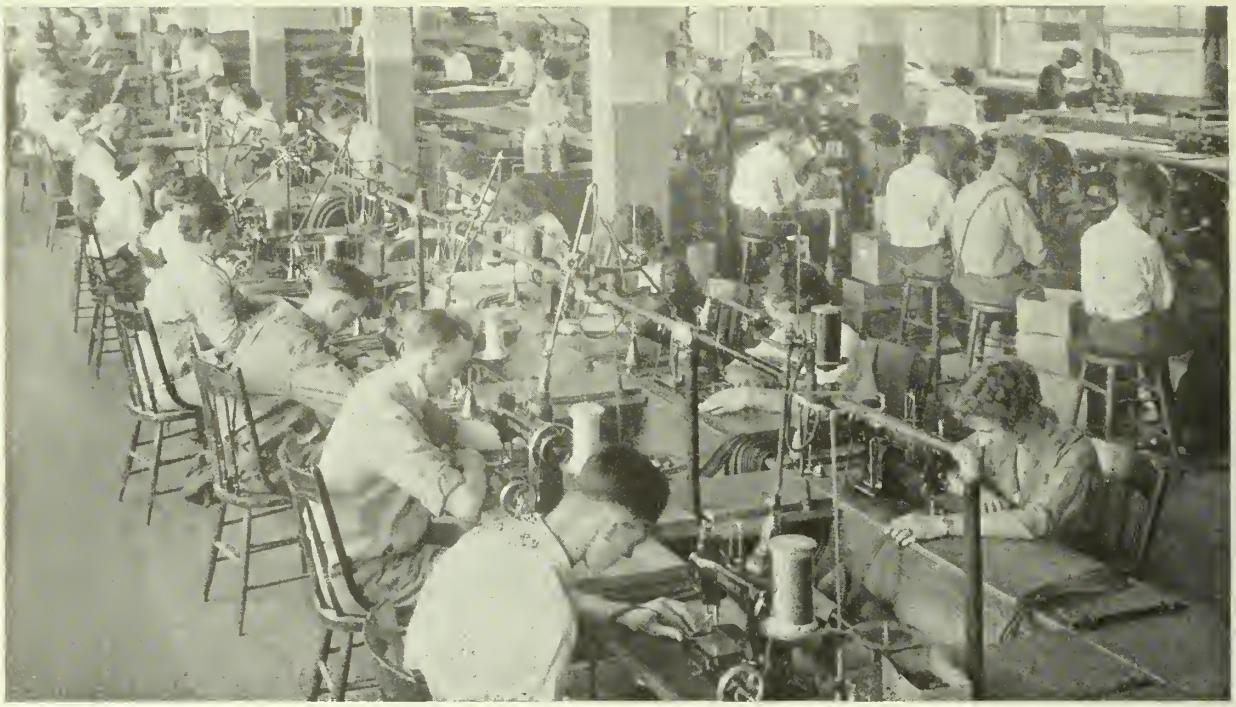
SAMPLE ROOMS:

HAILEYBURY, Matabanick Hotel — SYDNEY, N.S., 269 Charlotte Street — OTTAWA, 111 Sparks Street — QUEBEC, Merger Building — TORONTO, 123 Bay Street

SHERBROOKE, 50 Wellington St. N. — SUDBURY, Nichol Range Hotel — RIVIERE DU LOUP, Hotel Antil

THREE RIVERS, Main St. — CHARLOTTETOWN, P.E.I., Queen and Sydney Sts.

AR LIMITED MONTREAL



A SMALL SECTION OF THE FACTORY IN WHICH HICKOK BELTS ARE MADE

The Greater Hickok Factory

The demand for HICKOK Belts among better dressed men has increased to enormous proportions. This growing demand has necessitated continuous increases in our factory capacity. Another new addition has just been completed, and is now in full operation. And we are already making provisions for further expansion.

Our well equipped, day-light factory, together with the high grade workmanship for which our house is famous, assures you of the best obtainable in HICKOK Belts and Buckles.

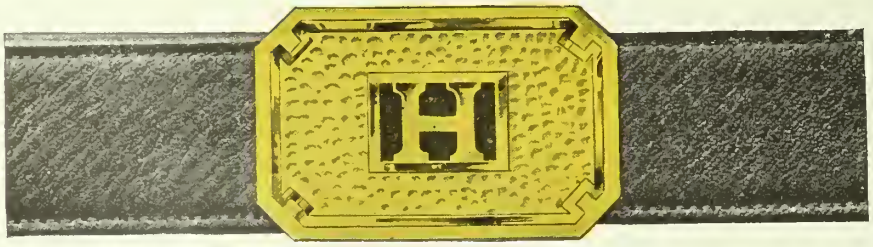
We positively guarantee delivery on time of your Fall and Holiday orders.

Be sure to see the new patented slide device in the new Hickok line, which will be shown by our salesmen. It is *guaranteed not to slip.* We also have a new ratchet attachment this season. If our salesman does not get to see you as soon as you would like him to, write us direct for our latest catalog.

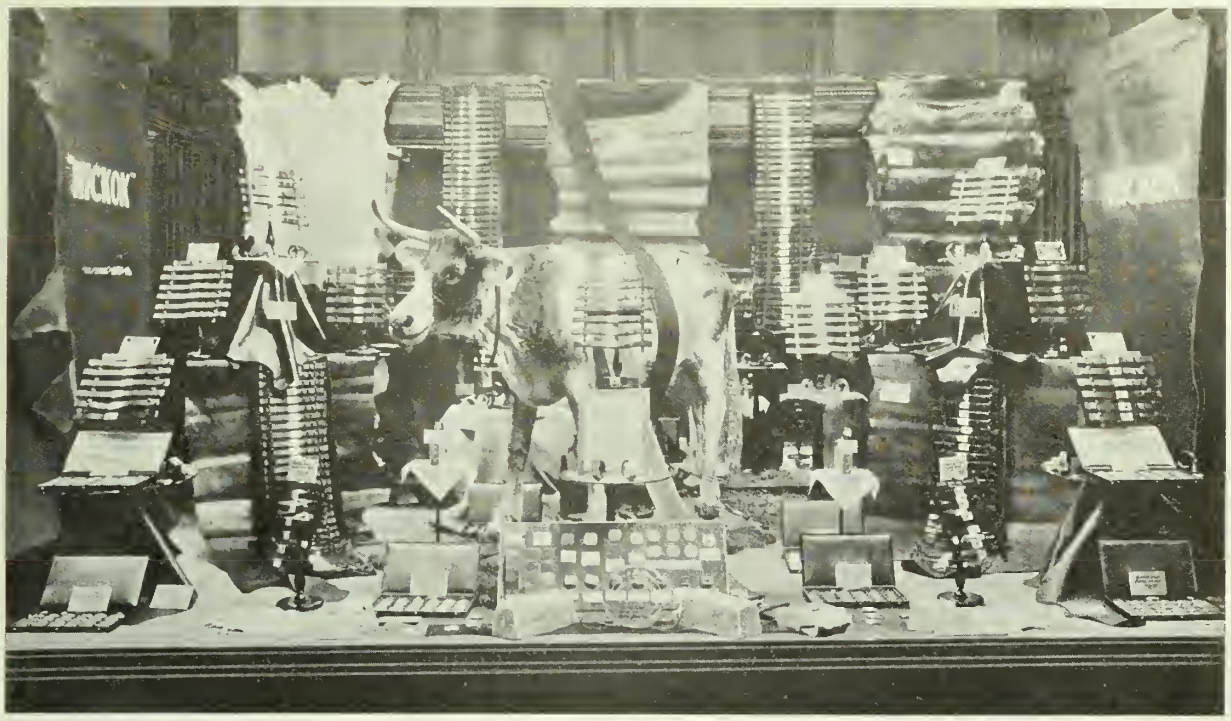
"The complete line of HICKOK Belts and Buckles will be shown to you shortly by our salesman. This including over 100 new patterns. Many of them equipped with a new ratchet end attachment.

"Write us direct for catalog if your requirements demand immediate attention."

HICKOK Belts & Buckles



The HICKOK MFG. CO., Ltd., *33 Richmond Street, West, Toronto. Ont.*



A HICKOK DISPLAY RECENTLY INSTALLED IN A WINDOW OF EATON'S IN TORONTO

One Way Hickok Helps the Dealer Sell

Your show window is valuable advertising space. We will help you to use it effectively in attracting the attention of your trade to HICKOK products.

The above display, which appeared in a window of Eaton's in Toronto, also appeared in the New York City and Philadelphia stores of Gimbel Brothers, in Filene's in Boston, and many other of the largest stores throughout Canada and the United States.

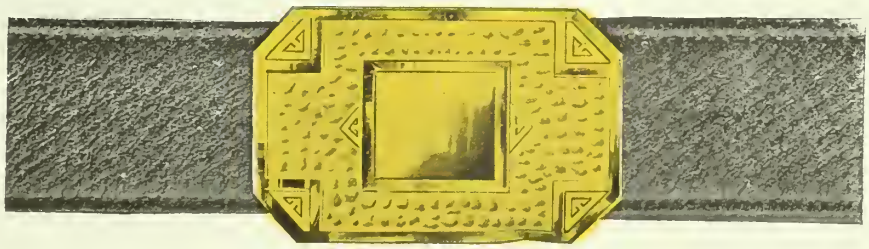
We shall be glad to loan you whole hides, belt racks and all requirements for an entire window space devoted exclusively to HICKOK products. These displays have resulted in remarkable sales.

Our salesman will call upon you at an early date and show you the entire new Hickok line. He will show you our new patented slide device, which is *guaranteed not to slip,* and the new ratchet attachment. Both these features are included in the more than a hundred new patterns added to the line this season. If your needs demand attention before the salesman arrives, write us direct.

"The complete line of HICKOK Belts and Buckles will be shown to you shortly by our salesman. This including over 100 new patterns. Many of them equipped with a new ratchet end attachment.

"Write us direct for catalog if your requirements demand immediate attention."

HICKOK Belts & Buckles



The HICKOK MFG. CO., Ltd., *33 Richmond Street, West, Toronto, Ont.*

Why Get Nervous?

The farmers are still going to wear Shirts and Overalls.

Prices for Fall will not be any cheaper.

Be careful in your buying—buy the very best grade you can get.

The ARM & HAMMER BRAND SHIRTS AND OVERALLS will meet your demand for the very BEST because—they are roomy and comfortable, they were designed with the idea that the farmer might want to stretch his arms and legs occasionally—the material and workmanship will stand this test.

The J. A. Haugh Mfg Co. Ltd.
TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers, Shopcoats.

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties
Knitted Ties
Silk Squares
Collars
Shirts
Pyjamas
Bath Robes
Smoking Jackets
Dressing Gowns
Belts
Braces
Hosiery
Underwear
Mufflers
Motor Scarves
Handkerchiefs
Walking Sticks
Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO
PHONE ADELAIDE 4449

The utmost in style, quality and value is expressed in

The Fried, Grills Felt Line for Fall and Spring

In order to serve you we have built an organization to handle large production.

Our new designs in soft and stiff felts will meet every requirement for Fall and Spring, 1921.

There's a reason to be proud of the quality headgear produced in our factory—it's all in the modern methods and skilled workmanship.

If you are desirous of carrying a class that will build trade rapidly—see our samples and place your order early.

The Fried, Grills Hat Company, Limited

Plants at

Guelph, Ontario

139 Pearl St. Toronto, Ont.

DELIVERY WITHIN 10 DAYS

WB Barriecloth
WEARS BEST REG'D
THE ROBE & CLOTHING CO. LIMITED
KITCHENER, ONT.

The Luxury Tax

will increase the demand for coats made from

Barriecloth

because—they sell below the price demanding a luxury tax, yet they have the appearance and service demanded by the majority of your customers.

This cloth is positively guaranteed to give entire satisfaction.

The lining used in this coat is also of our own manufacture—in sterling quality.

BARRIECLOTH is made in Black, Brown, Heather, Blue Mixture, Green Mixture and Oxford Grey.

Samples mailed on request

THE

Robe and Clothing Co.

LIMITED

KITCHENER -- ONTARIO

It is out of the ordinary value

that turns the casual customer into a regular one

Make regular customers by selling them WEARWELL TROUSERS—the trousers of exclusive features, perfect in every sense of the word.

Consider them from any angle you will; be it durability, fit or comfort, and last but not least—Style.

Seeing is believing—Samples submitted

Merchants visiting the city will always find a large stock to choose from and our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

Riding Breeches a Specialty

Levine Mfg. Company
162 John Street
TORONTO ∴ ONTARIO

W.G.P.
SOFT COLLARS
Twin Buttonholes
Overcome Shrinkage

The N. C. R. Printing Plant

One of the largest and best private print-shops in the world

THIS big plant occupies one of the 21 buildings of The National Cash Register Company's factory at Dayton.

It is maintained by the Company to make supplies which will enable users of N. C. R. systems to get the utmost service from their National Cash Registers.

The demand from hundreds of thousands of merchants who are using National Cash Registers keeps this big plant busy, day in and day out, printing statement books, saleslips, and other supplies.

It is a big industrial plant in itself.

The building where it is housed has a floor space of more than 81,000 square feet. It employs hundreds of men and women. It includes a complete photo-engraving and electrotyping shop, and a bindery. It is equipped to print anything from a salesman's name card to the most intricate color printing. The machinery is valued at many thousands of dollars.

Every year it turns out nearly 6,000,000 pounds of printed matter.

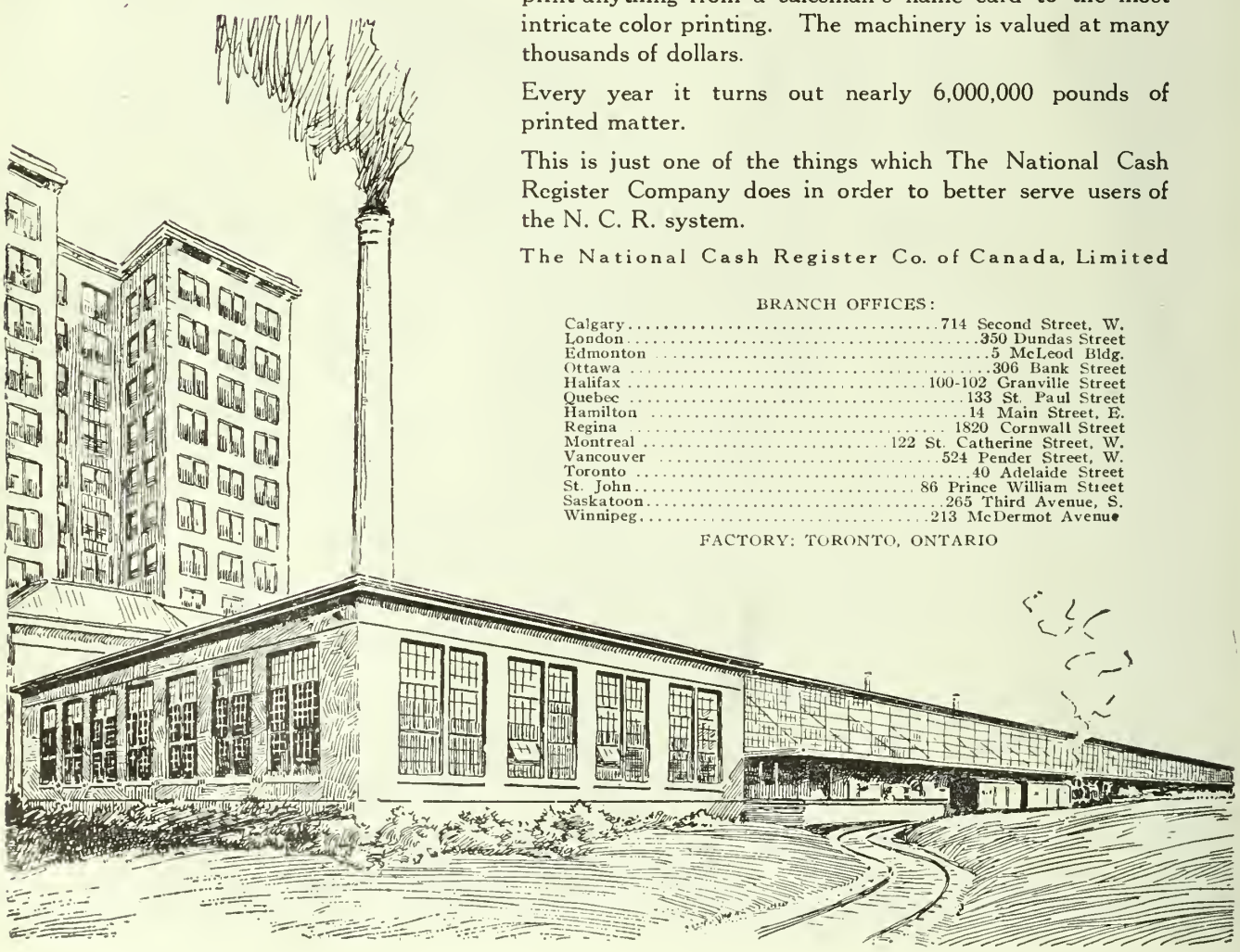
This is just one of the things which The National Cash Register Company does in order to better serve users of the N. C. R. system.

The National Cash Register Co. of Canada, Limited

BRANCH OFFICES:

Calgary	714 Second Street, W.
London	350 Dundas Street
Edmonton	5 McLeod Bldg.
Ottawa	306 Bank Street
Halifax	100-102 Granville Street
Quebec	133 St. Paul Street
Hamilton	14 Main Street, E.
Regina	1820 Cornwall Street
Montreal	122 St. Catherine Street, W.
Vancouver	524 Pender Street, W.
Toronto	40 Adelaide Street
St. John	86 Prince William Street
Saskatoon	265 Third Avenue, S.
Winnipeg	213 McDermot Avenue

FACTORY: TORONTO, ONTARIO



Big Values Backed By a Big Idea

The right qualities plus the right kind of values plus the right kind of selling co-operation. That's what sells

KITCHEN'S "Railroad Signal" OVERALLS AND WORK SHIRTS

to your customers. Our plans have been laid to help you sell Overalls and Workshirts that will stay sold to your customers. Judicious, consistent national advertising to the workingmen of Canada has spread the reputation of Kitchen Railroad Signal lines broadcast and has caused the Kitchen quality to be accepted as more than a mere name.

A reputation that is a big, dominant selling force. This stands for permanency and an influx of trade into your store.

As for the "Big Idea," write us about it. It is our offer to help you sell goods that stay sold.

The Kitchen Overall & Shirt Company, Ltd.

Brantford, Ontario

The Dale Wax Figure Co., Ltd.

Make Buyers out of Passersby

Goods well displayed are half sold. Make customers of onlookers by using our up-to-the-minute fixtures.

The first step toward making a sale is making a favorable impression — your merchandise will be judged—show it to its best advantage—its qualities are best enhanced by using the Dale Display Fixture.

We are always ready to meet your requirements in Fixtures especially suitable for your trade.

Dale Wax Figure Co., Limited, Toronto
Montreal : 150 Bleury St.
Vancouver : E. R. Bollert & Son, 501 Mercantile Bldg.

Boys' Bloomers "Lion" Brand

will stand up under every test of style, wear and value.

Our offering for Fall comprises an extensive range of cleverly-tailored, better-wearing clothes for boys.

Every suit you sell is a guarantee of customer good-will and satisfaction.

Plan to see them.

THE JACKSON MFG. CO., LTD.
CLINTON, ONTARIO
Factories at
Clinton, Goderich, Exeter and Hensall

NOW
The Kay Cornforth Co.

formerly

The Kay Cutting Company
Manufacturers of
TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and
Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company
373 Aqueduct St., Montreal
Stocks carried at TORONTO and WINNIPEG

Special Values

"Direct from Mill *to the Trade"*

"Through Commission Merchants"

For Ladies' Wear
Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear
Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool SCOTTISH WOOLLEN **Scotch Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of
THE HEATHER MILLS COMPANY, Selkirk (Scotland)
"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers Mappin & Webb Building 10 Victoria Street MONTREAL *Commission Merchants*

Visible Value!

The favored garment of the particular dresser of to-day is the

"Fit-Well"

The waterproof that defies the heaviest rains, backed by that snap, style, and finish that invariably make a good impression.

To stock the "Fit-Well" waterproof means the establishment of those cordial relations with your public, so essential to successful business.

Let our representatives call upon you with the "Fit-Well" samples for Fall, in Gabardines, Tweeds, Leatherettes, etc.

S. RUBIN & COMPANY

Mfrs. of the "Fit-Well" Waterproofs

Our New Address:

New Sommer Building, 37 Mayor Street

MONTREAL

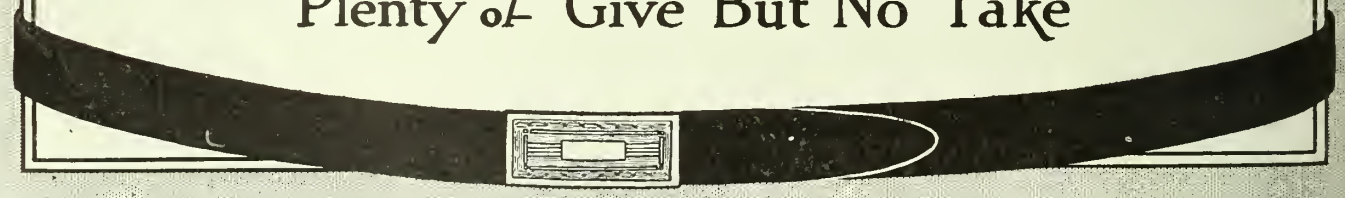
This advertisement will appear in the August issue of "Vanity Fair"—and in the largest newspapers in which Marathon Belts are being advertised.

Flexible—adjust themselves to You and Your Ways

MARATHON
WASHABLE FLEXYDE
BELTS

Plenty of "Give" But No "Take"

Stylish, too, in every line Made in—Black, Cordovan and Ivory White



MARATHON
WASHABLE FLEXYDE
BELTS

THE increasing popularity of Marathon Flexyde Belts is due to several causes:—

Quality - - - Style
Serviceability
Big Newspaper Advertising

As the consumer demand increases, the Marathon Belt Proposition gets better and better for the dealer.

Price List and Samples on request

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts

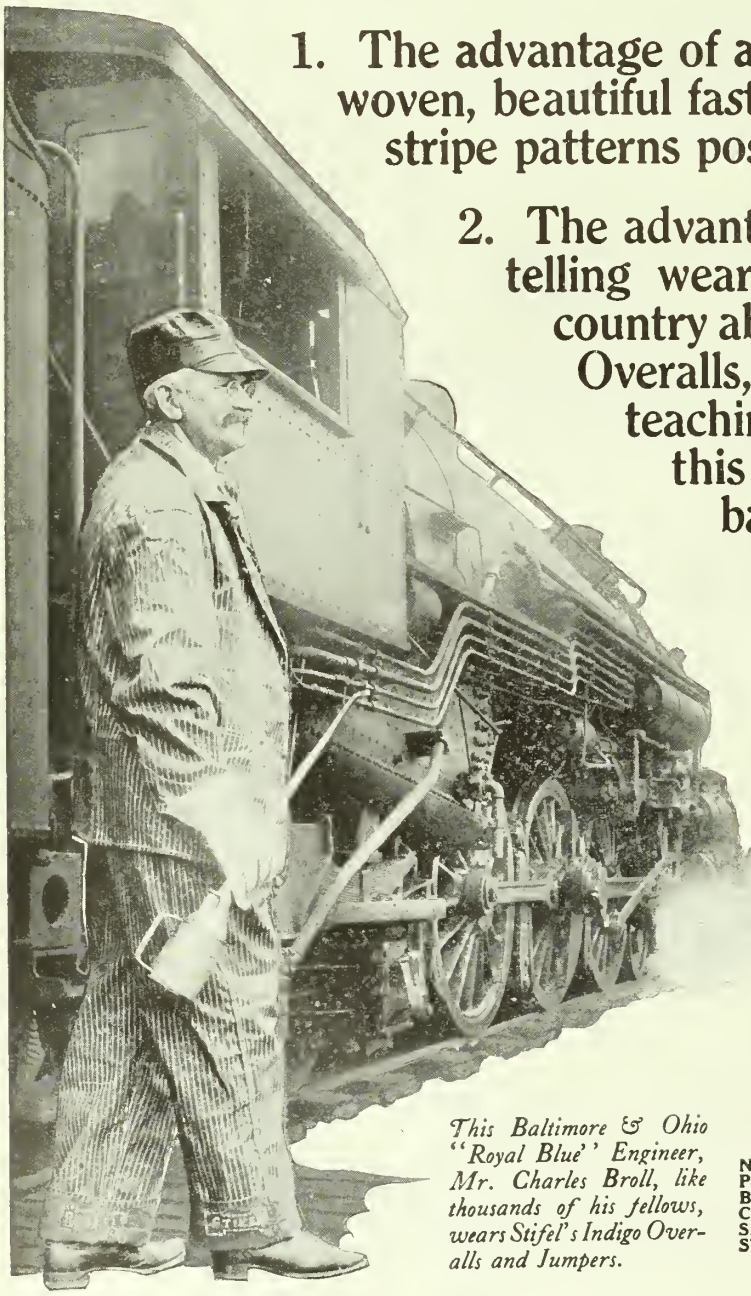
FULL LINE CARRIED IN STOCK AT ALL TIMES

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.



1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth inside the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

STIFEL REGISTERED

J. L. STIFEL & SONS

Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
SAN FRANCISCO, Postal Telegraph Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
BALTIMORE.....Coca Cola Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
TORONTO.....13 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

Mackinaws

The *Sportsman's* Ideal Coat

Warm, comfortable and stylishly tailored, G.H.G. "Durabil" Mackinaws are exceptionally popular with "out-of-doors" men, who demand lasting wear and dressy appearance.

"Durabil" Mackinaws are made from the finest *Canadian Fleeced Wool* in Canada's greatest mackinaw house. They're fashioned in a great variety of appealing color combinations from our own exclusive patterns.

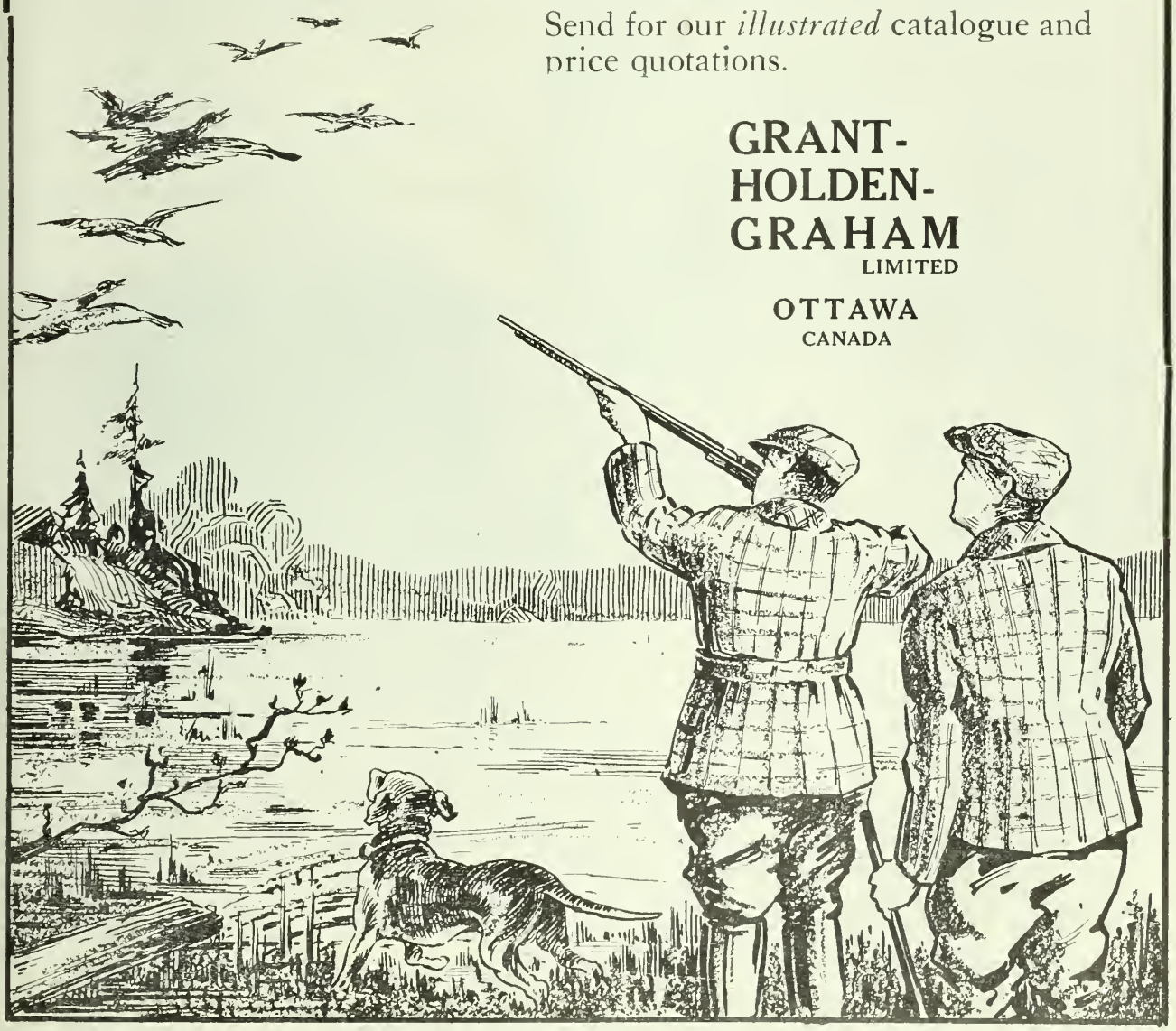
For street wear, for the country, for every kind of wear there's a striking G.H.G. model

Included in our lines are—Lumbermen's and Contractors' Supplies, Tents, Awnings, Tarpaulins and Canvas Goods.

Send for our *illustrated* catalogue and price quotations.

GRANT-HOLDEN-GRAHAM
LIMITED

OTTAWA
CANADA



Why Insist on Star Brand Overalls ?

THE J. B. GOODHUE CO. LTD. ROCK ISLAND, QUE. MANUFACTURERS OF STAR BRAND OVERALLS, SHIRTS, PANTS &c.

Because your business sense of value impels you.

And you know from the many years of *Quality Service* in Star Brand products that you can recommend them to the limit.

A famous Canadian product of a famous Canadian Province.

Display this Card in your shop window

Made by

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg. Ottawa: 76 O'Connor St.

"Craftana"

Registered No 262 005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

Underwear of Perfect Comfort

Woven of soft, heavy yarn and designed in such a way as to conform to the natural lines of the body and to give plenty of room for movement, Atlantic underwear appeals particularly to men who appreciate the luxury of perfect undergarments.

The dealer who features it strengthens his hold on the discriminating customer with every garment sold.

Atlantic Underwear
COMPANY, LIMITED
MONCTON - - - N. B.

14

E. H. Walsh & Company
Montreal and Toronto
Selling Agents for Quebec, Ontario and Western Provinces

Deacon Shirts

are made to serve
almost every purpose

We manufacture

STARCHED SHIRTS
WORKING and OUTING SHIRTS
FLANNEL SHIRTS
BOYS' WAISTS
SATEENS
OXFORDS
TWEEDS
DRILLS
Etc.

The Deacon Shirt Co.
Belleville Ontario

Win the heart of children and you control the trade of their mothers.

There isn't a boy in your town who will not want

JAMES CLOTHES

Stock them this season and watch your juvenile trade grow.

JAMES & CO.
Limited
200-206 Adelaide St. W., Toronto

Assurance of Leadership!

Your line of caps for Fall will be assured of leadership in quality, workmanship and style if it bears this trade mark:

CANADIAN CAP TORONTO

The Cap-mark of Quality

We have in stock for immediate shipment—men's and boys' silk and lustre caps. This is a very superior line that you can sell without adding a luxury tax.

Our range for Fall, 1920, is now complete, including a splendid assortment of English and Scotch Tweeds. These will be very popular for Fall and Winter trade.

A card will bring our samples or salesman.

Canadian Cap Co.

221 Richmond St. W.

TORONTO

TRADE Hanson MARK

IT APPEARS ON ALL OUR SOCKS

Your reputation— *what is it worth?*

To your business it means success so why risk it by selling "so-called" quality Socks. "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making so why gamble with your reputation. Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

Flannel Outing Tennis Trousers

In plain white and stripe materials, as well as a large assortment of White Duck and Khaki Drills for outing purposes.

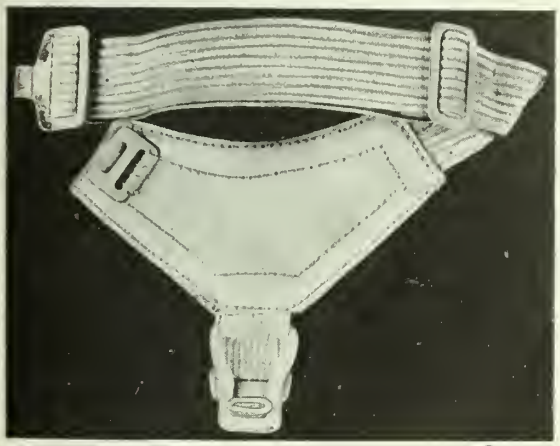
For Immediate Delivery

MADE THE
CROWN PANTS WAY

OUR PRICES ARE RIGHT

Drop us a card—we shall be pleased to submit samples.

CROWN PANTS COMPANY
322 Notre Dame West - MONTREAL



Complete Stock HESSCO Trade Mark Immediate Delivery
REGISTERED

Our lines include these famous brands: "King George," "Kitchener Coatless," Linend and Excello Suspenders, also Maple Leaf Pad Garters and Armbands and Hessco Ivory Trimmed Garters and Armbands.

Kitchener Suspender Co., Limited
KITCHENER, ONT.

This Trade Mark sells

"CEETEE"

THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK

Remember—there is no low grade or cheap "CEETEE"—only the very highest grade and best quality underclothing bears the famous "CEETEE SHEEP" trademark. If you are catering to the best trade in your district you must sell "CEETEE"—
For ordinary underwear you will find TURNBULL'S brand at least the equal of any made in Canada.

MADE BY
THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S "M" Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

MILNE'S NECKWEAR NEWS

Big Value JULY 1920 Right Prices

Our travellers are now out with our Fall line.

This is the most complete line it has ever been our pleasure to offer to the trade.

It includes *Italian, Swiss, French, English* and *American* Silks of all varieties.

Do not fail to see this line, especially our ranges of Swiss Repps and Jasper stripes. This is the first real showing of these lines in four years.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave. - - Toronto

GEORGE BRETTLE & CO. LTD

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

"OBERON" PYJAMAS

for the Canadian Trade

TRADE MARK OBERON

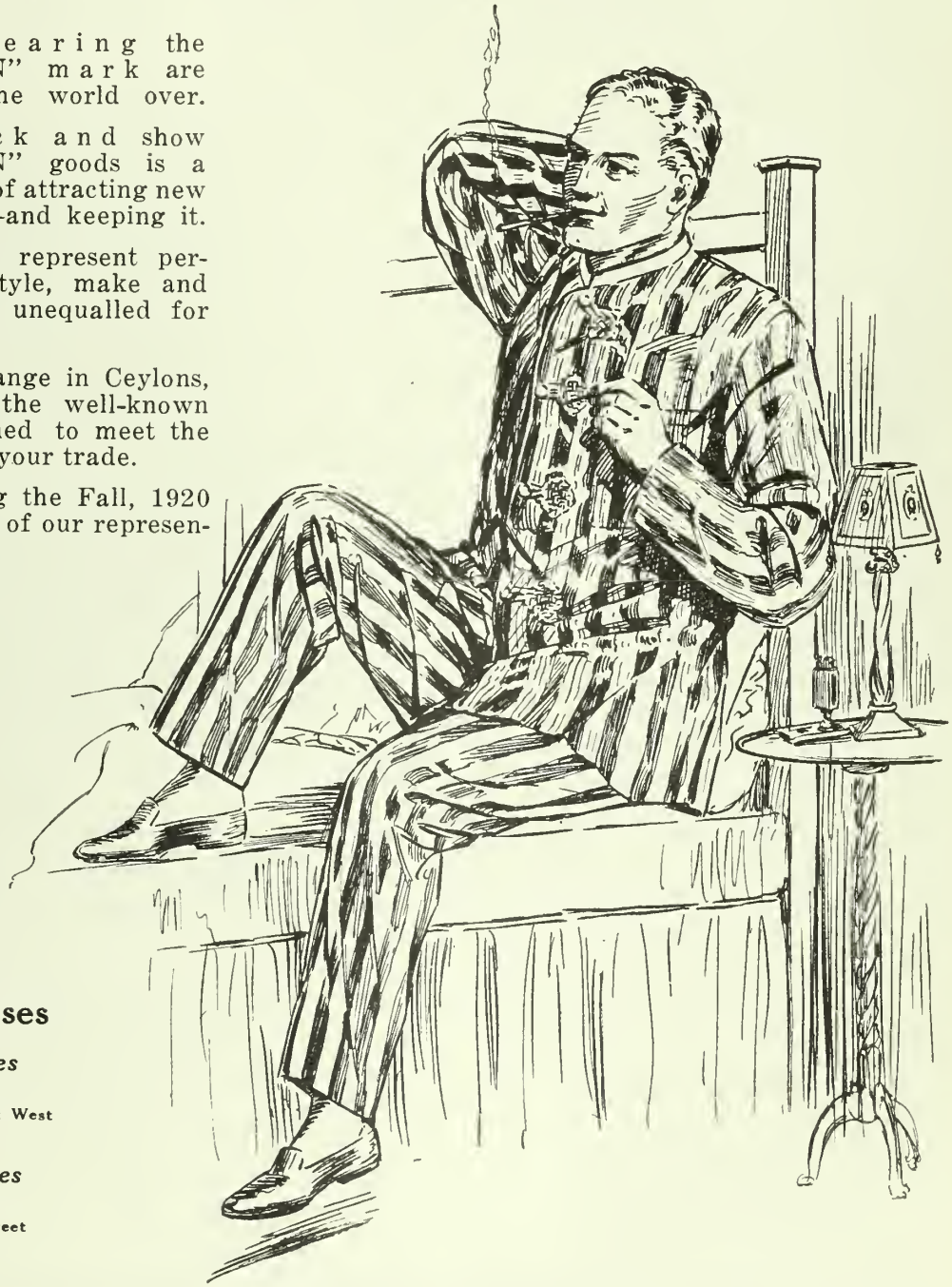
Goods bearing the "OBERON" mark are trusted the world over.

To stock and show "OBERON" goods is a sure way of attracting new business—and keeping it.

"OBERON" PYJAMAS represent perfection in materials, style, make and finish. They are also unequalled for value.

We have a complete range in Ceylons, Cottons, Flannel and the well-known Lista Cloth—all designed to meet the special requirements of your trade.

Make a point of seeing the Fall, 1920 range now in the hands of our representatives.



The illustration is made in the famous Lista fabric. Note that the neckband is in correct Canadian style. The cloth "Lista" looks and feels like silk, yet has all the durability of cotton. Made in an attractive assortment of patterns and colourings — all guaranteed absolutely fast to washing.

Samples at These Addresses

Eastern Provinces

Marshall & Harding
Carlaw Bldg., Wellington St West
Toronto

Western Provinces

Mr. G. E. Ledder
Grace Court, Comox Street
Vancouver, B.C

George Brettle & Co., Ltd., 119 Wood Street, London, E.C. 2

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NOT A KNOCKOUT BLOW

SIR HENRY DRAYTON'S new budget is, by no means, a knockout blow to the trade. Had it stood as first introduced on May 18th, the consequences would have been most serious; the clothing line could not have stood the heavy tax imposed by collecting it on the full price of the suit or the overcoat. The tendency would have been to lower the standard of the Canadian production, a result that would have far-reaching consequence both at home and abroad. Moreover, it would have caused serious losses to both retailers and manufacturers to the detriment of the general financial condition of the country. Now, however, it has been put in better shape, though there is still room for improvement by raising the exemption price on some lines. For instance, it is quite impossible to get silk hose at $1.00 a pair or silk ties at $1.50. There is not such a thing in the trade that is worth the name. Caps are better now at a $3.00 exemption price and considerable relief is afforded by raising the limit on hats from $5 to $7, though even this limit is none too high on felts and stiff hats.

The Government has decided to give Canada a trial of direct taxation; by the time the next election rolls around there will be well-formulated views on the question and, doubtless, political parties will have their ear to the ground. Men's Wear Review believes that the memory of the people is a very short one. Every day one gets away from the introduction of the final budget, less is heard about it on the streets and in the stores. In a few months the people will have forgotten and will pay it without murmuring or questioning. At the same time, it will probably have the tendency to keep living costs from, at least, going higher. We believe the Government has properly sensed the attitude of the people that higher prices cannot be brought down with safety. It looks to us as if manufacturers and retailers alike are going to meet this attitude in a sane way by shaving profits a little.

LOOKING TO 1921

IT is rather difficult at this time to speak with too great exactness about prices in lines of men's wear for the Spring of 1921. At the same time, after talking with many manufacturers of various lines, Men's Wear Review is strongly of the opinion that strenuous efforts will be made to keep prices from going any higher. Many men with whom we have talked express two views which, strangely enough, seem to lead to the same conclusion. Those views are that the big sales that have been conducted in both Canada and the United States have, generally speaking, been failures; or, on the other hand, that they have met with quite good success. In either case it would seem to show that people are either seeking lower-priced goods as offered by these sales or that they are economizing in their buying. The ultimate result in either case is a decreased consumption of goods and, in time, that must mean cheaper goods, because production will be able to catch up with the demand. Clothing, hat, cap and other manufacturers say that the budget will popularize the lower-priced goods and that this, with the slowing up on the demand for the higher-priced lines, they expect to shave profits in future. Men's Wear Review will be surprised if there are not some reductions in Spring lines for 1921.

BRIEF EDITORIAL COMMENT

IT SEEMED as easy for Sir Henry Drayton to change the budget as for a woman to change her mind.

* * *

WHEN one contemplates weather conditions of Spring and the early days of Summer, one can see the point in the story of the Irishman who was asked how he liked the Canadian Summer. He replied, "Oh, I don't know; I have only been in this country eleven months."

* * *

CLOTHING men are not disinterested parties in the appointment of new members to the Board of Commerce. By the way, how much longer will Toronto men be discriminated against by holding the order over their heads when it has never applied to any other town or city in the Dominion of Canada?

Salesmanship is Key to New Difficulty Created by Collection of Luxury Tax

Not Wise for Salesmen to Sympathize With Customer Who Objects to Payment of These Taxes—A Tax Levied by the Government, Not by the Retailer—Include Tax In Total Quoted Price.

"THE key to the situation stands there."

The manager of a haberdashery store pointed to one of his salesmen standing behind the counter, in answer to a question as to the best way to overcome the new difficulty created by the Luxury Tax, the difficulty that has faced the retailer time and time again during the last few years—that of getting higher prices for their merchandise. In discussing matters of the trade with a retailer in Ottawa some time ago, he regretted that clothing and haberdashery men were not better organized so that they could protect themselves more from attacks which seem to be coming from all sides. The reason for it, so this retailer said, was that the retailer was the point of contact between manufacturer and wholesaler, and the public, and that was why the burden of work or criticism fell on his shoulders. It was the case with the Board of Commerce; now it is again the case with the new Luxury Tax. The retailer, being the point of contact, is saddled with the responsibility of collecting the tax. But he is saddled with another responsibility which the Government, apparently, never took into its consideration, namely, the additional task of disposing of goods at a higher price, said higher price not representing anything or not represented in the quality of the goods. In other words, a man buys a $4.00 shirt but the retailer has to collect $4.40 from him; he sells him a $70.00 suit and has to collect $73.75; he sells him a $10.000 hat and has to collect $11.00 from him; he sells him a $3.00 necktie and has to collect $3.30 from him. And so it goes on all down the line.

Customer Wants to Know Why

There has been a rumor going the rounds that the Union Government, in an effort to meet the demand of the West, decided to give Canada a trial at direct taxation, believing that the country would be sick of it inside of a year and glad to go back to the old methods. But in putting this measure of direct taxation into force, the big end of the job is left to the retailer. There are hundreds of thousands of people throughout this country who never read the budget and know next to nothing about it. There are other hundreds of thousands who understand it but very imperfectly. And there are among these latter some retailers too. Men's Wear Review knows of one merchant who sold a suit of clothes for $16.00 and collected $1.60 taxes from the customer. It is left to the retailer in a vast number of cases to explain to the customer the idea of the Luxury Tax, and an explanation that carries with it (to the customer) the shelling out of extra cents or dollars. Such explanations are usually hard to give. And they make the sale that much harder to make.

A Salesman's Job

"It is a salesman's job," said this haberdashery man to Men's Wear Review, in discusing the best methods of collecting the taxes without losing a sale. "For instance, a man comes into my store to purchase a shirt. He selects one at $4.00.

"We will have to charge you ten per cent. luxury tax on that shirt, or 40 cents," says the salesman.

"Well, I won't pay it," replies the customer.

"Well, I don't blame you," answers the salesman, "I wouldn't want to pay it, either."

Then, of course, follows a long conversation in which the Government is roundly abused for putting such a burden of taxation on the necks of the people, and the man walked out of the shop without the shirt that I had sold him till I had mentioned the luxury tax."

This retailer cited the case of a man who had come into his store and purchased a bill of goods amounting to some $20.00 and on which there was a luxury tax of a couple of dollars. When the customer learned of this, he strenuously objected to the payment of the same and started to walk out of the store without the goods at all. The clerk turned the customer over to the manager, and the manager proceeded to discuss the matter with him, told him quite frankly that the imposition of this tax was no affair of the retailers', that they were simply the custodians for the Government in the collection of the tax. Moreover, he pointed out to him that as a loyal citizen, he should abide by the law of the land and help to pay the tremendous war debt that had been incurred during the last few years. The customer saw the logic and force of the argument and paid the luxury tax without a murmur.

"$55.00 Inclusive of Luxury Tax"

Speaking with a clothing man on the same subject, he stated that he was following the practice of avoiding the mere mention of the tax, if possible. For instance, if a man came into his store and bought a suit the cost of which, with the tax, amounted to $55.00, he would say "$55.00 inclusive of luxury tax." It the customer asked for any explanation, it would be given; if not, nothing was said about it.

It is quite evident that, from the retailer's point of view, the whole matter of the luxury tax becomes one of salesmanship, pure and simple. Men's Wear Review talked the matter over with many retail men and they all expressed similiar opinions with regard to it. No doubt, it makes the sale of many lines of men's wear harder than before, but there is no reason why the full explanation should not be given. If the customer objects to paying the tax at all, you can easily tell him that he will have to pay the tax wherever he goes; a least, that is the opinion of retailers who refer to what had been done by some in paying the tax themselves; they claim that other retailers are including the tax in the selling price. Or again,: if he objects, refer him to cheaper lines of goods. One retailer mentioned the case of a man who objected to paying the luxury tax on a silk shirt. He told the customer, quite frankly, that if he could afford to wear a silk shirt he could also afford to pay the luxury tax on it; and the customer saw the just of the claim. Retailers may object to the tax, they may object to collecting it, But there it is, and it has to be paid, and it has to be collected. His problem is to collect it without losing a sale; and that problem is a problem of good salesmanship.

Gambles on Prices Dropping

"Buying at any time is a gamble" says W. A. Watson, of the Watson Clothing Co., of Sarnia, "and we are gambling on prices coming down. We believe the peak has been reached and are regulating our buying so that instead of having a surplus at the end of the year we will have the money in the bank. We cannot help but feel that the restricted buying by the retailer will have its effect on the manufacturer and jobber; and while the immediate outlook is not for reduced prices, the ultimate result is inevitable. Just as soon as the manufacturer catches up he can be more independent with the employees and that is when the real reduction will commence. That is our opinion of the situation and we are backing it up in our buying."

Helping Business by Reciprocity

If You Haven't an Article in Stock Tell Your Customers Where He Can Get It—It Creates a Feeling of Good-will and Helps Build Up Your Community—Keeping Business in Town.

IS reciprocity dead?

That does not refer to the reciprocity which was the great issue between two great political parties in 1911. Even that reciprocity campaign is not yet forgotten. Was it not just the other day that one member of the Dominion Parliament was twitting another for engaging ex-President Taft as retainer in the purchase of the Grand Trunk, the man of whom it was said in 1911 that he would make Canada an adjunct of the United States. Perhaps there have been few electorial campaigns in the history of Canada to which reference is more often made than that one. The word "reciprocity" is a good word, though there may be improper applications of the word, as one great political party believes was the case away back there in 1911.

Reciprocity in Retailing

The word should have not only a place in the abstract vocabulary of the modern retailer, but it can be put into active practising of his business with good results. Before it can be done, however, there must be an understanding amounting to good-will existing between the merchants who would put it into practice. While there is every truth in the old adage that there is competition in the life of trade that does not necessarily mean that there must be a death of friendship in the life of competition. Surely the day has past in this enlightened country when brother retailers in the clothing or haberdashery business cannot live on terms of mutual good-will and friendship, realizing that there is an honest living for every one who does business in an honest way. There will always be the dishonest merchant, of course; the merchant who indulges in the wildest and most reckless advertising and who bedevils the trade generally. But their proportion is very small and, ultimately, they will be weeded out. Like the green bay tree, they may flourish for a while, but their days are numbered. There is, therefore, no good reasons why retailers should not reciprocate when there is an opportunity to do so. They compete on the bowling green, the curling rink, the tennis court, or what not in honest rivalry without holding spite or ill-will—or at least, they should—why not the same thing in business?

An Example

During the war a certain brand of collar called the "Lusitania" became very popular. A man who had dined well but not too wisely stepped into a store and asked the salesman if he had the "Lusitania" collar.

"No, sir," replied the salesman.

"Do you know where I can get it."

"I don't know, sir," replied the clerk.

"You know alright but you don't want to tell me," said the irate customer.

At this the manager of the department stepped to the front and said he was just on the point of giving him the information. He then told him where he could purchase this collar and carefully directed him to the store. After he had done that he looked the customer square in the eye and reminded him that he, apparently, did not know much about the reputation of the firm for which he worked or he would not have made such a remark to the clerk.

"Let me assure you that any time any employee in this store has any information you want you are welcome to it."

The result of this truthful statement was that the customer was taken aback; he asked to see some other collars, bought a dozen and left the store with the remark that he guessed the "Lusitania" was not the only collar made, after all.

The Moral of the Story

The story has a moral; in fact, it has two morals. The first, but perhaps, not the most important in this case is that this man was not afraid of competition. Certainly, every retailer should exhause every legitimate method of making a sale. At the same time, there is a certain type of customer who is constantly throwing out the impression that he wanted to give you a fair trial before purchasing the article for which he is searching. He likes to make you feel under great obligation to him for coming into your store. In this case, perhaps, it is the best thing to call the man's bluff and let him know that you are prepared to meet competition and that you would welcome his going out to look at other stocks before deciding.

But the more important point is that if you haven't an article and send your customer to John Smith across the street and, incidentally, ask your customer to mention that you sent him to John Smith, John Smith is bound to reciprocate. Not only does it create better feeling between you and your neighbor, but it has the tendency to do away with the narrow-mindedness that has too often characterized the relationships between retailers. More than that, it helps to build up the section of the town or city in which you live by keeping trade in that section on the town itself. In the large cities, in particular, where the big departmental stores are, trade has marked tendency to drift to the centre of the city to the detriment of the smaller merchants in the outlying sections of the city. This is one way of preventing it. In many of the cities, street associations or sectional associations have been formed, the object of which is to build up that particular street or section. One way to do it is to keep trade there, and one very good way to keep trade there or to keep it from going out of town; is to reciprocate with your neighbor if you do not happen to have the thing in your stock that he is seeking.

The days of reciprocity are not or should not be dead. The clothing trade in this country has suffered and is suffering because of lack of national organization; and there is no national organization because clothing men have not come to know each other as they should. There are still too many narrow-gauge men in the trade. Not only can there be reciprocity in a business way, such as has been mentioned, but also in the exchange of ideas of business and of conducting business. There is a good living for all legimate merchants and reciprocity in many ways would make business life much more pleasant. A man's vision must be very small when he cannot help the other fellow, even if it costs him a quarter or half a dollar.

Prices Up; Bumper Fall Trade

"The fact of this spring and summer being bad, causing the majority of the clothing merchants to slaughter their merchandise." says Ed. Mack, past president of the clothing section of the Ontario Retail Merchants' Association, in expressing his strong conviction that prices will go still higher in clothing, "will force them to go to the manufacturer and pay more for their goods. It is my honest opinion that the firms that cancelled will be compelled to re-order before the fall season is very far advanced. It was not so much a tendency of the public to economize as it was a soreness toward the government at the exorbitant tax brought down in the new budget that restricted purchasing on the part of the public. But with the amendment making it 15 per cent. on the excess price the public is satisfied; and I look for a bumper business next fall. So far as first-class suits and overcoats are concerned, the supply is a long way short of the demand yet."

The Making of the Budget

SINCE the last issue of Men's Wear Review a new budget with respect to the most important line of the trade, and the line in which the most money has been invested, has been brought down by the Minister of Finance, Sir Henry Drayton. That line is clothing; other lines of men's wear have been more or less affected by minor amendments. In this issue, for the benefit of our readers, we give the alphabetical list of lines handled by clothiers and haberdashers with the amount of the tax opposite each article. This list can be torn out of the Review and placed in each store in a convenient place for both the convenience of the retailer and his clerks, and the customer.

There are moves in the great political game being played in this country which are hard to understand; in all probability, only those within the "inner circle" know why they are made. It is not an uncommon thing, of course, that such moves carry with them considerable disruption of business to the point where they become actually inimical to business. This country has too frequently witnessed the spectacle of tariff adjustments by men who have no scientific knowledge of the tariff, and who are moved more by popular clamor than by intelligent consideration of what is best for both the industrial expansion and commercial well-being of the country. So long as tariffs are to be playthings of politicians, mere kow-towing to a usually uninformed public opinion, so long will we have unscientifically-adjusted tariffs which place a damper upon trade and either retard or impair the standards of Canadian production.

All that has just been said applied to the first budget brought down by Sir Henry Drayton on May 18th. Why it was ever brought down will, in all probability, remain one of the mysteries of our political history. Had it remained in force, the coming year would have seen financial troubles in the trade that one shudders to think about. Someone remarked to Men's Wear Review during a discussion on this subject that Sir Henry Drayton had the faculty of bungling a thing when he started it but that he came out right in the end. It would seem that such was the case, for the first budget was a bungle. Sir Henry, himself, realized that it was a bungle because he exactly reversed the principle of the budget with respect to the most important line of men's wear—clothing—in his second budget. He admitted the mistake; but there was no excuse for the mistake. With the example of the United States before him where the luxury tax is collected only on the excess, there is no justification for a blunder that was so palpably in error and so obviously would work, not only hardship, but destruction in many quarters.

There is this to be said of the action taken however, that it was courageous. Canadian public life has suffered too greatly because men made mistakes and were too small to admit them. Many clothing men with whom Men's Wear Review has talked have expressed their admiration for the reversal of policy which Sir Henry took, once he saw that he had made a mistake; Men's Wear Review heartily concurs in that admiration. At the same time, we do not believe that Sir Henry should have continued to make this country pay for the mistake he had made. Once having admitted the mistake by bringing down the second budget, he should have cancelled the first one. The 19th of May saw business given a tremendous black eye by a budget that was ill-conceived. It followed one of the poorest spring seasons that the trade had known for some years. However, things did worry along. But when the second budget came down with the new principle involved, and with it the announcement that the old taxes would continue to be levied till the new proposals were endorsed by Parliament, business in men's wear lines was given the knockout blow. Who under the sun would buy a suit of clothes, paying a tax of from $5.00 up when he knew that, if he waited a week or two, he could get it by paying a tax of only 75 cents and upwards? The amendment to the clothing tax created uncertainty in the minds of the people and they held off, believing that other amendments would follow which would make it possible for them to get their shirts, hats, neckwear, etc., cheaper. There has been some easing off in hats and caps, as will be seen by the latest list as given in this issue. It is unfortunate that the first amendment was brought down in the form referred to. It only tended to create greater confusion than that which already existed in the minds of both the retailers and the general public. The public were compelled, in the meantime, to pay to the tune of many thousands of dollars for the mistake that had been made by the Government.

The objects of the new budget are, perhaps, three-fold. In the first place, the money had to be raised with which to carry on the affairs of the country. That is, possibly, the first object. After careful consideration, it seems to have been concluded that this form of taxation would bring the largest amount of money. Certainly, new sources are being tapped by this budget. The Sales Tax will apply to every retailer in the country; heretofore, many have escaped it. They will now pay either one or two per cent. tax on all the goods they buy from the wholesaler or the manufacturer. Moreover, the great majority of the population of this country will contribute something to the yearly revenue through these taxes.

The second object was to strike at the high cost of living, first by popularizing lower-priced goods and, second, by curbing extravagance. In all probability, it will create a demand, immediately, for those goods which come within the exemption prices. Most men have a price fixed in their minds that they are prepared to pay for their suits, hats, shirts, ties, etc.; and they will probably still aim at this figure, includ-

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Makes Store an Information Bureau; Novel Scheme of Davids, Montreal

Sends Letter to All Delegates Telling Them They Can Use Their Stores for Information Regarding City—Couples With It Display of Shirts Which Brings Good Results.

WHEN the American Federation of Labor Delegates, 1,000 strong invaded Montreal on June 7th, David's registered men's wear store made it their business to see that the visitors to the city of Montreal would not be lacking a good time if it was in their power to give it to them. With this end in view they established an information bureau where the delegates of the convention could secure information regarding sight seeing tours, trains, excursions in and around the city of Montreal. On a card that was placed in their store windows, in the two stores, was the following announcement: "American Federation of Labor Delegates, David's welcome you to Montreal. Information Bureau inside."

Following up this there was a letter, facsimile of which is printed on this page, and this was handed to each member as they entered the convention headquarters. The letter is just a straightforward appeal and welcome to the labor delegates to the city of Montreal. It also advises them that an information bureau is at their service and that information will be very gladly given them. Only in the last paragraph is any reference made to the lines carried by this store, and this in a very quiet way. Prominent in this letter is seen the union label. Mr. Drummie, manager of David's store, made sure that this label was printed in the letter, as he felt that this was one of the strongest drawing cards he could use.

As a test out to see whether these letters given to each delegate in plain envelopes were read, Mr. Drummie went in on the convention floor, and out of 700 given out, the first morning he was only able to pick up 23 which had been cast on the floor. The others had been carried away or were on the delegates' desk amongst their papers for reference. He considered this a very high average, particularly so when quite a number of the delegates came to their stores asking for one of these letters for their friends so they might be able to pass the good word along.

Coupled with this campaign to welcome the delegates to Montreal, David's featured a special white shirt window, using a popular price of $3.00. These shirts were displayed in both store windows. It turned out to be a very successful display, delegates buying them in lots of from two to six. During the two weeks of the convention, David's disposed of over 40 dozen of these shirts.

Service the Keynote

Service is the keynote of this establishment, and they feel that any trouble to which they went to help the delegates was amply repaid in increased business. They take as their motto, "The Stores with a Conscience." Theirs is one of the establishments in Montreal which does not run sales as they do not feel it is necessary to their business. They put forth their effort in buying good merchandise at reasonable price and sell with a reasonable profit.

Following is the letter which David's, of Montreal, sent to the 2,000 delegates to the American Federation of Labor which met in that city recently.

Montreal, June 7, 1920.

American Federation of Labor Delegates.

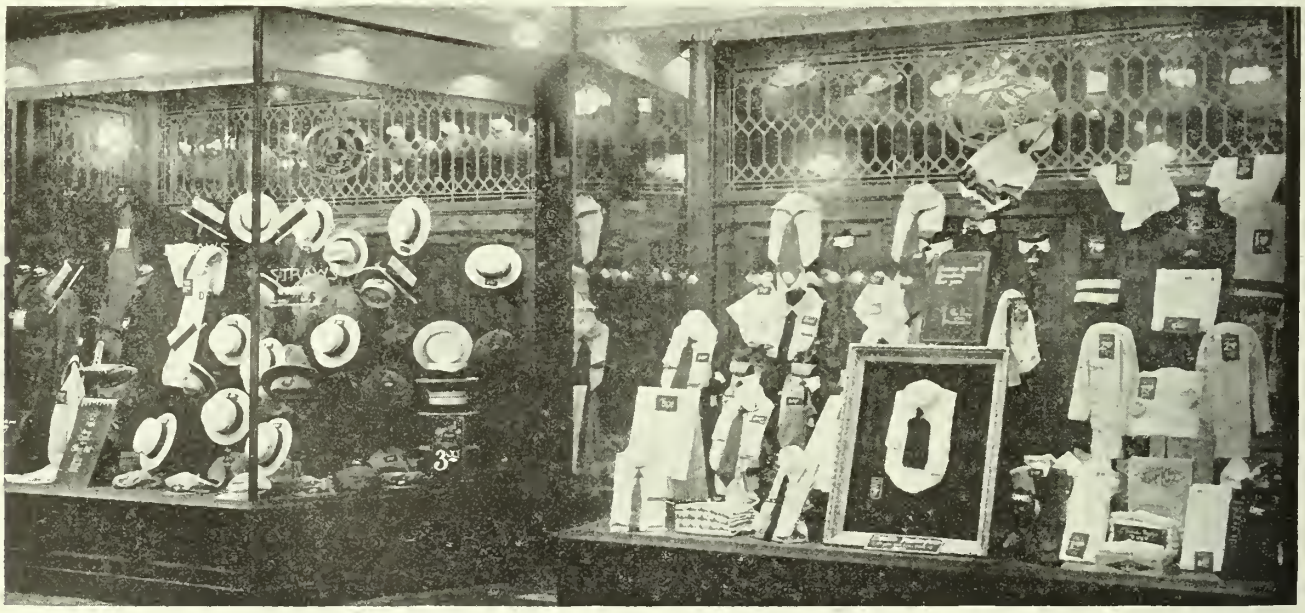
Dear Sirs:—

The "Stores With a Conscience" hold out the hand of welcome to the American Federation of Labor delegates.

We have established an INFORMATION BUREAU in each of our stores, for your convenience. If there is anything you wish to know about our city, come in and we will gladly give you the necessary information.

If you happen to need anything in clothing, furnishings, hats or caps, there is no better place to shop than at our busy stores where you will find the highest quality of merchandise at the lowest prices in Montreal.

Yours very truly,
DAVID'S.



The above is a picture of David's (Montreal) main store.

Canada, Commercially, Requires Sane Leadership; Big Business Looking to Crop Conditions

Panics, Depressions and Slumps Expression of Chronic State of Adversity and No Such State in This Country—Says Country is Sound—Help Retailers From Being Overwhelmed by Conditions That Are Entirely Artificial.

Are there any sound reasons, economically or industrially, why Canada should be passing through a period of uncertainty in her business outlook? Looking at the elements which enter into the finished product—raw materials and labor—is there any sound reason for believing that lower prices are coming? Is there any cause for alarm that there is going to be a prolonged period of depression?

These are questions of vital interest to the retailer. It might be pointed out that periods of depression invariably follow over-production, when the world's shelves are overflowing with goods. Does such a condition of affairs exist now? Thomas W. Learie, of the W. R. Johnston & Co., Ltd., Toronto, and president of the Canadian Credit Men's Association, is giving the advice contained in this letter to credit men of Canada. It has in it many useful suggestions for retailers.

THERE never was a time when the commercial community of Canada so strongly demanded well-defined, sane leadership, and if there ever was an opportunity for credit men to help stabilize the situation, that time is now. Gentlemen, the country is sound, sound agriculturally, sound industrially, sound commercially. It is sound economically, and it is sound financially.

These are the days in which we hear much about panics, slumps, depressions. There is an air of dangerous expectancy abroad, we stand at the threshold of uncertainty, and very largely upon credit men will devolve the task of guilding the commercial community at the present juncture. This will require rare judgment, sound thinking, keen understanding, and a full appreciation of the whole circumstances.

Insofar as Canada is concerned more depends upon the crop outcome than upon anything else, and, if, as the evidences at the moment show, we are successful in this country in reaping an abundant harvest there is no cause whatever for alarm.

The situation in which the country at the moment finds itself is almost entirely artificial. It is a created deflation brought about by deliberately concerted efforts to try and stabilize conditions and reduce the cost of living. It is moreover in opposition to fundamental economic laws, and while it may be justifiable from the standpoint of the object which it seeks to attain, at the same time it is very questionable if it will accomplish what is desired.

Trade does not pass from periods of unprecedented prosperity to that of nothingness in the twinkling of an eye. Panics, depressions, slumps, or such like phenomena which at one time or another afflict the body of business are usually the ultimate expressions of a chronic state of adversity, and we are in no such state in this country.

The country is sound. Buyers are paying more for most lines of raw material than have hitherto paid. Labor is asking more in wages, and is not willing to accept less. The world's shelves are destitute of supplies of all kinds. Till these are refilled and reserves again created there will be a demand for the staple commodities of the world, and Canada is largely interested in the production of staple commodities. Where there is lots of work, and willing workers, there can come no panic, no commercial catastrophe; and while continental finance makes trading difficult, this is being gradually overcome, and the world will go on serenely to the task of reconstruction and readjustment. What we need is courage. Courage to prevent our retail friends from allowing themselves to be overwhelmed in the present situation, and to assist them to a full realization of the fact that the present stress is created by man, and is not founded upon the inexorable laws of natural economy.

To credit men I would urge the closest scrutiny of crop conditions during the present season. Upon the crops hangs the success or failure of our whole commercial structure. Most merchants have built substantial surpluses into their business, but unless there is a crop, and the indications are that there will be a good one, they will have little opportunity of realizing anything like the surpluses which they feel they have accumulated.

At the moment a changed fiscal policy for Canada adds somewhat to our burdens. At the same time the merits of the government's policy, looking to the elimination of national borrowing, commends itself to sound judgment, and no matter what our individual opinions may be as to the merits of the sales tax, luxury tax, or other forms of taxation as compared with those of the past, or any other that may be suggested for the future, let us like loyal Canadians stand by whatever policy may be adopted by our elected representatives, and co-operate with them in the fullest measure to make the working out of the new situation a national success.

The new Bankruptcy Act comes into effect on the 1st of July. The general rules governing same are at the moment being completed. Some small essential revisions in the Act are before the House, these being necessary to make the general rules applicable in certain sections. Let us join in the strongest endeavor to make the Bankruptcy Act the most satisfactory legislation of the kind in the world, and a large measure of this can be attained by entrusting the conducting of our insolvency affairs to the organization which we ourselves control.

SCOTTISH TWEED MAKERS HAVE GOOD ORDERS AHEAD

Scottish tweed manufacturers have a very considerable number of orders on their books for cloths of good quality, so that all the looms are fully occupied, says the London "Times." With the outcry against the high prices of clothing generally throughout the country, it may be that there will be a diminution in the demand, but at the present moment manufacturers have sufficient orders on hand to ensure steady employment for some months to come. Merchants, however, are against committing themselves to large orders for the future as they do not wish to be caught with large stocks in the event of a fall, while manufacturers are not anxious to promise much too far ahead because of the uncertainty of the wool market, apart from which the wages question still hangs fire.

BRITISH INDUSTRIAL ART EXHIBITION

The British Industrial Art Exhibition will open on September 16 at Knightsbridge, London. This exhibition comprises textiles, wallpapers, furniture, pottery, glass and metal work, also building and other crafts. A number of buyers are expected at the exhibition from Canada, the other overseas Dominions and foreign countries.

Canadian buyers who propose to visit the exhibition should secure further information from the nearest British trade commissioner in Canada. Their names and addresses are: (a) Captain E. J. Edwards, 248 St. James Street, Montreal, Que.; (b) F. W. Field, 260 Confederation Life Bldg., Toronto, Ont.; (c) L. B. Beale, 610 Electric Railway Chambers, Winnipeg, Man.

The Value of Organization; In Unity There is Strength

A Plea For a Dominion Organization of Retail Clothiers—Objects to be Sought After in Such an Organization—Will Protect the Merchant Who Does Legitimate Business —Laying the Foundation Stone.

By R. F. Fitzpatrick, Vice-President of the Clothing Section of the Retail Merchants' Association of Ontario.

WHEN the clothiers of Ontario organized less than two years ago little did they realize the great benefits that would result from such an organization as the Provincial Retail Clothiers' Association, operating as a section of the Retail Merchants' Association of the Dominion of Canada. So much has happened in the last year or two by way of legislation and investigation, which has had a direct bearing on the clothing trade, that it now appears quite evident, unless we had been organized in the Province of Ontario, the clothiers of the whole Dominion would not be working under such favorable conditions as exist to-day. And still there is great room for improvement.

Dominion-Wide Responsibility

The responsibilty of deciding on very important matters affecting the trade all over this country should not rest on the shoulders of a few in any one province but should be dealt with by an executive body representing all the Provinces. Take, for instance, last year when the Board of Commerce was sending out questionnaires and getting information that, in one particular instance, resulted in a ruling being made for one locality. Had we been organized Dominion-wide the whole matter would have been considered with respect to its affect on merchants all over the country and no ruling would have been made for any one locality until such time as some general policy was adopted.

When Sir Henry Drayton's budget was announced on May 19th, this year, a howl went up from clothiers all over the country and for a while it looked as if we would get little or no redress. But through concerted action on the part of the Ontario executive co-operating with the executive of the Dominion Wholesale Clothiers and the Dominion Executive of the Retail Merchants' Association, the present changes in the tax was brought about. If we had had a well-organized Dominion association there is little doubt but that we would have been consulted before any definite policy has been decided upon by the Government and our risk would be materially lessened.

Importance of Clothing Industry

The clothing industry stands near the top of all the great industries of this country, gives employment to thousands of men and women from coast to coast and must naturally wield a great influence in the political and financial life of this country. But think of the strength of such an organization of intelligent business men from coast to coast ready for united action whether it be on a matter affecting our trade or one affecting the future welfare of our country at large. You may say that every dollar we own depends upon the future destiny of our country. We have a responsibility to perform in directing public opinion in our respective localities. Advertising is a wonderful power to-day, and when you see some of the advertisements that are appearing in the press day after day one would think the clothing industry had gone to pieces and that, surely, it was a sign of a depression coming. As a matter of fact, clothing is costing more money for next season and if business is harder to get this fall on the higher-priced lines, the merchants themselves are largely responsible for the condition. You can't blame the public for assuming that lower prices have come to stay.

R. F. FITZPATRICK

Vice-president of the clothing section of the Retail Merchants Association of Ontario, who leaves for Vancouver on July 12th, to attend the annual convention and will visit the western provinces on the way out with a view to laying the foundation stone of the National organization of the clothiers of Canada.

What we want in the trade is a better understanding of actual conditions and we also want merchants with lots of backbone so that when an unusual condition arises in their locality they will meet it in a sound business way. Here, in Toronto, we have had to contend with illegitimate sales, camouflaging the public by gross misrepresentations. How much more effective it would be if we were so organized that we could have legislation governing the points in question. There is no harm in a sale if honestly conducted; but, unfortunately, through a desire to out-do his competitor crude methods are used by a few and the trade in general has to suffer the consequences of the actions of the few.

Big Enough to Think of the Other Fellow

A merchant is in business to make a fair profit and if he intends to stay in business he must continue to get a fair profit on the merchandise he sells. He should be a big enough man to consider the effect of his actions on the trade in general in his locality. Oftentimes unfair methods are used to get business, gross exaggerations are indulged in, in advertising, and as a result the public get the idea that enormous profits are being made by the trade in general—and you can't blame them. It is to protect ourselves and the public generally against such unscrupulous merchants that we need a strong organization. Unless we get together and try to keep up the standard of the clothing business it will only be a matter of time until we lose our prestige and the better trade will drift back to the customs tailor. I consider we have a wonderful opportunity before us to attract that trade to our store, and it will depend on the individual clothier whether he shares in that trade or not.

We are told by buyers who have returned from European markets that the peak of high prices has been reached but that no marked change will take place before fall, 1921. That being the case, we have a year in which to get our business in proper shape and should govern ourselves accordingly in our buying.

Plea for Dominion Organization

In conclusion, I feel that the time is at hand for us to get together in a Dominion association and at the request of the executive of the Ontario association of retail clothiers, I am going to Vancouver to attend a Dominion executive meeting to be held on July 21st to

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How Luxury Taxes Will Be Collected

System of Inland Revenue Stamps

All Stamps Must be Affixed to the Bills of Sale and Properly Defaced—Licenses Will be Issued to Merchants and Government Will Know Who Are Buying Stamps—No Refunds of Old Taxes—The Sales Tax

NOT only was the principle of the first budget brought down by the Minister of Finance on the 18th of May, changed in one very important respect, but the method of collecting the taxes has also been changed. By so changing the method, a good deal of bookkeeping has been saved to the retailers throughout the country; and, what is perhaps of more importance to the Government, thousands of dollars will be collected in taxes that migh not otherwise have come in. Under the system as first outlined, it was necessary for a retailer to make out his sales bill in triplicate so that one copy might be available for the Government offices.

The New System

The system that has now been adopted is much simpler, though it will entail on the part of the retailer, an outlay of a considerable amount of money in the purchase of revenue stamps. Revenue stamps in denominations of from 1 to 10 cents inclusive, 13 cents, 15 cents, and all multiples of 10 cents up to $1.00. In addition there will be one, two, three, four, five and ten dollar stamps issued. These stamps will be ready by the first of August.

These stamps, of course, will be used the same as they are used at present in drug stores or those used on cheques. They will be affixed to the sale slip or invoice at the time of the sale, and, as they act as a receipt for the payment of the tax, will have to be defaced when the sale is made. Thus, if a man sells a $70 suit of clothes there will be a tax of $3.75 and it would be necessary to place a $3.00 revenue stamp, a 70 cent stamp and a 5 cent stamp. This excise stamp must in every case be affixed to the sales slips at the time of the sale and cancelled. Ample precaution has been taken by the department at Ottawa to make it impossible to use these stamps a second time.

Collections of Taxes Slow

It has been found at Ottawa that the collection of the taxes imposed by the budget of May 18th has been very slow, due, perhaps, more to the method of collection and the confusion that arose, than to the opposition on the part of retailers to the tax. Many merchants did not know what was expected of them and there was no way of checking up merchants who did not make returns except through a very tortuous route. For instance, in the Montreal district where $3,000,000 a month was expected, only about one-fifth of this amount was forthcoming, and if the same proportion only came in from the other revenue-collecting centres of the Dominion, the budget from a revenue-producing standpoint would be a grim failure.

As it stands now, however, every merchant will be required to have a license which he obtains at a nominal fee of from $1.00 to $5.00. If merchants fail to apply at revenue offices for these luxury stamps the department at Ottawa will be aware of the fact and can look into the matter without delay. Each revenue office will have a complete list of the retail merchants in his section. If, on looking into the matter, the department discovers that a merchant has been evading the payment of the taxes —and they can easily discover this by an examination of the invoices—they will cancel the license of such a merchant until he pays the taxes, or they might even take such action as will put him out of business for a certain length of time.

No Refunding of Taxes

As is pointed out in another section of this issue, the bringing down of the second budget was an admission on the part of the Government that a grave error in principle had been made in the first budget. As a result of this, many thousands of dollars were collected from the people of this country which should never have been collected, and which the Government admitted should never have been collected. There was some talk about refunding of these taxes, but such a course was quite impossible. Sir Henry Drayton, in speaking of this point in the House, said: "It is absolutely impracticable to give refunds in connection with a series of small taxes like these.' The only justification for these taxes is that it has always been the custom to collect taxes immediately the new tax provisions of the budget are known. When during the last few years, most of the crowned heads of Europe lost their thrones it seems strange that a slight amendment cannot be made to the constitution whereby the country may have a chance for a short time, at least, to discuss a proposed budget before it becomes operative. Canada had to pay thousands of dollars for the mistake which the Government made in bringing down its first budget.

Returns From Head Office

A matter that has been considered by the Government is that where a firm has a number of stores either in one city or throughout the country, all returns may be made from the parent concern.

George W. Taylor, Assistant Deputy Minister of Customs at Ottawa, made the following statement with regard to the collection of taxes:—

"There has been a great deal of uncertainty in the minds of merchants as to the taxes. They gained the impression that there would be modifications and they have, therefore, been delaying returns until the situation should be somewhat clarified. I have no doubt that as soon as they know definitely what is required of them, the great majority of manufacturing, wholesale and retail merchants will promptly comply with the provisions."

The Sales Tax

So far as the Sales Tax is concerned, this will be collected by the wholesaler or the manufacturer at the time of the sale between these two. If goods are bought direct from the manufacturer, the tax is 2 per cent.; if from a wholesaler, the tax is one per cent.

What a Salesman Says

There is a salesman in Waite's, of Galt, who realizes that the high cost of clothing means that the qualities of salesmanship must be brought more into play than ever before. During the war and for a year after, it took very little of the arts of salesmanship to dispose of goods. But now, so this salesman says, things are different. The newspapers have been a powerful factor in disturbing the minds of the people. They come into the store and talk about clothing prices being too high and ask when they are coming down. All the newspapers have talked about the clothing profiteer to such an extent and without any knowledge of what they are talking about, that people have the idea ingrained in their minds. These prejudices have to be overcome; in some cases a salesman has to go into the question of the making of a suit of clothes and explain the various items that have combined to make prices so high. "It requires salesmanship to sell a suit of clothes to-day," he said. "It is different in selling a suit of clothes at $40, $50, $60. or $75, than it used to be before the war."

Manufacturers Sales Against Accepted Principles of Modern Merchandising

In the Montreal Herald of June 21st there appeared a five column advertisement in which it was announced that "Canada's Greatest Clothing Sale" under the auspices of the "Associated Clothing Manufacturers" would be held at which $500,000 worth of Men's and Boys' clothing would be sold. The advertisement went on to say that these manufacturers would sell direct to the public at less than wholesale cost of production. One paragraph of explanation read as follows:—

> These manufacturers, unable to market their merchandise through the regular channels of trade, because of stagnated business conditions, are forced to devise unusual methods for unusual times and have, therefore, decided to liquidate their enormous stocks by selling their merchandise to the consumer at prices that are less than manufacturing costs.

This advertisement stated that "twelve of the biggest Canadian clothing manufacturers" were undertaking the sale, though their names were not given; and there is something entirely misleading in the use of the words "Associated Clothing Manufacturers." The impression might be created that the organization known as the Associated Clothing Manufacturers, Inc., which includes the large clothing Manufacturers of Montreal and Toronto were behind this sale. An official denial of this was issued by the secretary of this Association, G. Garcourt, and the strongest disapproval of the sale has been voiced by officials of that organization both in Montreal and Toronto.

As a matter of fact the Montreal sale did not materialize. It was opposed by retailers and manufacturers alike until it had to be dropped. Men's Wear Review has learned, however, that similar efforts have been tried in other Canadian centres, are now being tried and will be tried again. Of course, this is a free democracy and there is no law on statute books to prevent clothing manufacturers from selling their goods direct to the public. But such a practise is, without the shadow of a doubt, a breach of the very fundamental principles of decent and legitimate merchandising which obtain in reputable commercial circles. Even the Board of Commerce recognized and approved the legitimate channels of trade from manufacturer to retailer or from wholesaler to retailer. In the smaller lines of men's wear trade, the wholesale house does a discount service both to the trade and to the public generally; it carries on its shelves the products of many manufacturers who, if they had to create their own sales organizations, would tremendously increase the cost to both the retailer and the consumer. With clothing, it is different, and the legitimacy of the direct channel from manufacturer has been recognized and approved both from the ethical and economical standpoints.

But for the manufacturer to sell direct to the public is but to bedevil the trade, to create confusion, to breed a lack of confidence, and to strike a deadly blow at the living of many honest retailers. The retail trade, for the past twelve months has struggled against senseless and ill-informed newspaper articles, arising out of the activities of the Board of Commerce, which have, by innuendo rather than open charge, discredited the clothing merchant as a profiteer. The burden of that unjust criticism has fallen on the shoulders of the retailer because he is the medium between the manufacturer and the consumer. And now when the consumer is offered a suit of clothes by clothing manufacturers at a price "less than manufacturing costs" and he goes up town and sees the same suit bought with the legitimate profit of the retailer added, plus the cost of doing business, the manufacturers who are behind this scheme have but added fuel to the unrighteous fires that have surrounded clothing merchants for months back. When a reputable daily newspaper comes out with a heading to the effect that retailers object to a thirty-three and a third per cent. profit; they want thirty-three per cent. profit—when a so-called reputable newspaper comes out with this heading without the slightest explanation following it, leading the public to believe that that per cent. profit is the net rather than the gross, then how is their road through the morass of childish criticism to be made easier by the action of clothing manufacturers selling direct to the public?

It is most unfortunate that such sales are being attempted in this country, and at a time when the lot of the retailer has been made even harder by a poor spring's business, followed by a juggling with the budget which disorganized business for nearly four weeks during one of the busiest seasons of the year, a budget which makes salesmanship harder and puts prices higher on present lines. Such sales are pernicious in the extreme, they are against all the accepted principles of modern merchandising and Men's Wear Review wishes to express its strongest disapproval of the practice.

Top Price Reached in Felt Hats

But Straws Will Be 30 Per Cent. Higher Next Year

That felt hats have reached the limit of their prices and that straws will be about 30 per cent. higher for 1921 are the opinions of Arthur Allan, of A. A. Allan & Co., Ltd., of Toronto. Mr. Allan has just returned from a business trip to England and Italy, where, he says, big business is in progress. There is none of the pessimism there that one hears on this continent, and production is still considerably behind the demand. Mr. Allan, in summing up the hat situation, speaks for the imported lines, of which their firm received a great many.

Hard to Place Orders

"It is very hard to place orders for less than nine or twelve months delivery," said Mr. Allan to Men's Wear Review. "Conditions in England are very uncertain. Labor seems all out of hand and one never knows when they will break out again at some new point. I think that felt hats have reached the limit of their price, but there is no chance in the world of the prices coming down for at least a year. The top price is likely to remain for a long time. Factories in England and Italy have booked orders for at least a year, and even though shellac, ribbons and other things that go into the making of a hat come down in price, they cannot give you delivery for twelve or eighteen months." Mr. Allan said that the Balkan countries were not trading in the English market as much as they did just after the war, but that they were in the Italian markets for all they could get.

Straw to be Dearer

It was Mr. Allan's belief that straws next year would be about 30 per cent. higher than they had been. His reasons for this view were that labor in Japan was getting higher pay, freight rates were higher and that the straw braids were bulkier. Labor was one of the chief reasons which he assigned for this increase in straws; everything that went into the making of the straw hat had increased since a year ago.

Have a Sporting Department to Tide Over the Dog Days

As July and August Are Play Days Show and Advertise Playthings—Keep in Touch With Sport and Get the Sporting Trade—Don't Imagine That Selling Ends in June and Opens Again in September.

JULY and August are the "dog days" of the year. They are the play months when the tired business man manufacturer, lawyer, judge, professor and what not seeks the cooler spots of earth to refresh himself for the fall and winter's work. They are the months when fraternal organizations of one kind and another take their annual excursion to some distant point, there to enjoy the day's outing in sport, rest or companionship. They are the months when youth spends itself in all manner of games, tennis, fishing, golfing, baseball, boating, swimming and many other games on the calendar of sport. They are the months when "pep" is at its lowest ebb and it takes a certain amount of courage to conduct the day's business without a feeling of utter weariness at the setting of the sun. But, withal, they are not or should not be dead days to a live merchant.

Business To Be Had.

Too many merchants, perhaps, regard these two months as barren so far as profits are concerned. This may be particularly true of the merchants in the smaller towns and cities. He knows, full well, that there are sporting goods to be sold to a certain number in his own town; but he has resigned himself to the conclusion that the "big fellow" or the mail-order house will get this business. Such is an attitude is not courageous and should have no place in the business ethics of any up-to-date clothier or haberdasher. There are always a certain number of men in your town who spend their holidays by the sea-side in boating, golfing, fishing or some other summer sport. You are his clothier; you should look after his wants.

Why Not Carry Sport Goods?

Is there any valid reason why the clothing retailer should not carry sport goods? The hardware merchant carries the gloves that you should sell; the druggist carries sporting goods that are no more his right than it is yours to carry a full line of razors and shaving accessories. Particularly if there is not a store in your town that is carrying any number of sporting goods, you should have them in your store and not let this business get out of town. If a boy begins buying his sporting goods from an out-of-town house, he becomes a potential customer of that house for all time to come and you have lost an opportunity of making a customer for life. You should not lose that opportunity; you should get after it. Sporting goods are not subject to the whims of fashion as are other lines of clothing and haberdashery and there would be little loss in stocking a moderate line of sporting goods that are especially suitable to your town or city. There is fair profit to be had in handling these lines at a time when profits are none too plentiful; and, in doing so you are making new friends among the boys and holding old friends among the old boys. Too many men who go to the lake-side or to summer resorts for the summer are buying their requirements for these resorts out of town.

Watch the Newspapers

The live retailer should take advantage of the daily news regarding sports of various kinds being held in or near his home town. Play these games up in your advertising; show the men who engage in these sports that you are taking an interest in their games and (do not forget this) that you have the lines of clothing and haberdashery which they require to engage in these games. Many newspapers, during the summer months. run little talks on "A Day's Outing" or articles of a similar nature. Tell your customers that you have a particular hat for this day's outing, or that you have fishing tackle for a day's angling in the nearby brook or stream, or that you have the bathing suits for boys or men who are going to the water's edge for their holidays or for even a day, or that you have cool outing suits and clothes for golfer, the tennis player or the boatsman.

Fraternal Outings.

During the months of July and August many of the fraternal organizations take a day's outing to a distant point. It is generally by the water. In this, there is a chance to do a good day's business in inexpensive hats, bathing suits and in little, inexpensive canes and other articles of use for a day's sport. Dress your windows for that day. Find out what would be particularly good for that occasion for the hundreds who are "taking in" the excursion and feature it in your windows and your advertising. There is a good day's profit to be had in this kind of business, profit that will make up for many dull days in these two quiet months of the year.

Go Into It Whole-Heartedly.

Merchants who have gone into a sporting department in connection with their business seem to agree that it must be gone into whole-heartedly. While the initial outlay for an up-to-date sporting department might be somewhat heavy, in the long run it would, if properly pushed, easily pay for itself. Big profits can be made on sporting goods and, as has been pointed out, the styles are not subject to fickle fashion. If you have never made the effort to carry a line of sporting goods, we think it would be well worth your while to give it consideration, having due regard to the particular sports which are indulged in in your community or the places which are frequented by residents in your town or city. As a clothier or haberdasher it is your right to cater to the wants of your customers in all matters of dress. Sporting goods are legitimate grist for your mill. A customer of yours who buys his sporting goods out of town may go out of town for other things. You should try to keep his trade in town and in your store.

Avoid the Appearance of Evil

The editor of Men's Wear Review recently talked with a gentleman who had gone into a store to purchase a tie. The tie was marked $7.00 and the tax in addition made it $7.70. Not only did he not get a bill of the tie but he said that, so far as he was able to see, no bill was made out at all. His deduction was that the 70 cents of the tax was kept by the merchant himself and would never reach the hands of the government. "If a so-called reputable, high-class store will do that what will other stores do?" was the question he put to Men's Wear Review. Merchants should protect themselves and the good name of their store by avoiding even the appearance of evil and see that every custimer gets his bill when such a sale is made.

This same gentleman also told Men's Wear Review that he had recently seen a sale made of a hat in Montreal where the tax was charged only on the excess price of $7.00 rather than on the whole amount.

Arthur Moquin, of 561 St. Catherine St. East, Montreal, has recently opened a branch establishment Uptown, just off Bleury Street, where he is showing a complete range of men's furnishings, including underwear, gloves, hosiery and headwear. The above is a picture of part of his opening dsplay, which is noteworthy in respect of the admirable selection shown. The grouping of merchandise from the several departments represented is skillfully done, and the windows present an array of well-chosen merchandise, selected with a view toward an attractive color scheme combined with simplicity of arrangement, both of which features are well calculated to arrest the attention of the discriminating dresser. The important feature in regard to Mr. Moquin's display is the fact that he has presented an entirely adequate range of all the wanted lines of men's haberdashery, without any undue crowding or "overdressing," which so often mars an otherwise attractive window.

Malicious Rumors Are Nailed; Dowlers and Bradley Victims

Rumors That These Firms Had Been Fined by the Board of Commerce For Profiteering Are Given Emphatic Denial — Should Appeal to the Board for Statement.

RETAILERS should not hesitate t use the offices of the Board of Commerce to protect them from the mis-statements that, apparently, are being circulated in a number of towns and cities with regard to the business conducted by some of the men in the trade. Two instances of this have recently come to the attention of the Men's Wear Review; one in the case of R. H. & J. Dowler, Ltd., who have stores in London, St. Thomas, Sarnia and Windsor, and the other in the case of Chas. T. Bradley of Port Colborne. It seems that the rumor was spread with regard to these two firms that they had come under the investigation of the Board of Commerce and had been fined for profiteering. It can readily be seen that considerable damage might be done to a firms business if such a rumor were allowed to go unchecked. The thing to do is to nail the lie to the masthead.

What Dowlers Did

In the case of R. H. & J. Dowler, Ltd., they immediately dispatched a night lettergram to the Board of Commerce as follows:—

To W. H. Murdock,
High Cost of Living Commissioner,
Ottawa, Ontario.

A persistent rumor is being circulated in each of the four cities in which we operate a store that we have been prosecuted and fined by the high cost of living commission for selling a suit for $90.00 to one of your investigators which was found to cost only $29.50, after forcing us to produce the invoice.

This rumor is being discussed at 5 o'clock teas, council meetings, lodges and farmers' clubs, etc., and is liable to undermine and endanger our trade and our prestige of playing the game fair with the public.

We would ask you to be kind enough to send us an official denial of this rumor, with the privilege of publishing it in each of our local papers. This is becoming very serious, and your earliest attention would greatly ablige.

(Signed) R. H. & J. DOWLER, LTD.
Per R. H. Dowler, Pres.

To this lettergram, the following reply was made by Commissioner Murdock:

Ottawa, June 8, 1920.

Messrs. R. H. & J. Dowler, Limited.
London, Ont.

Dear Sirs—Acknowledging receipt of your night lettergram of June 5, which was acknowledged by the board's secretary on June 7th.

This board has not been in a position to investigate the conditions in your several clothing establishments on account of the impossibility under civil service commission regulations to secure the expert assistants that we require in making such investigations, and, therefore, no such investigations as referred to in you night lettergram have been made by our board, nor do we know of any circumstance connected with a suit costing you $29.50 having been sold for $90. In fact, we would assume and hope that no such condition could be shown now or in the future when it is hoped proper investigations can be made with the assistance of properly chosen and trusted investigators.

I have received by the morning's mail copy of letter from the St. Thomas District Trades & Labor Council which apparently refers to the same rumor dealt with in your night lettergram.

In the case of Chas. Bradley of Port Colborne, a most emphatic denial headed "To block the slandering tongue of a malicious liar," was made in the Port Colborne paper.

It would seem, however, that where such rumors are in circulation, it is a good plan to appeal to the Board of Commerce for a statement from them in regard to the case. There is no reasons why such rumors would be allowed to circulate when there is every machinery provided for giving them a flat and unequivocal denial.

Merchants Carrying Too Much Stock

"Not Less Than Two Billions of Surplus Stocks Are Carried by Merchants of Canada and United States," Says Canadian Banker in Addressing Saskatchewan R.M.A. Convention

(Staff Correspondence)

THE most helpful address delivered at the convention of the Saskatchewan R. M. A., in Moose Jaw, Sask., was the clear exposition by Arthur W. Maybee, local manager of the Canadian Bank of Commerce, of the relations of the banks to the country merchant. And incidentally, Mr. Maybee took the opportunity to warn of the coming downward readjustment of prices that merchants must prepare for.

"The merchants of the West are carrying too much stock," said Mr. Maybee. "A well-informed authority tells me that not less than two billions of surplus stocks are carried by the merchant of the United States and Canada, and that one-half of this has been purchased since prices reached their present high levels. On their own statements, from 25 per cent. to 50 per cent. of the total assets of the merchants in the three provinces of Alberta, Saskatchewan and Manitoba consists of stagnant merchandise and uncollectible accounts.

Have Wisely Cut Stocks

"Manufacturers and wholesalers in most cases have wisely cut their stocks to the limit at the present time. That means that the country merchant is going to be the goat when the readjustment of values comes around.

"I don't think the drop in prices will be gradual. The rise has been gradual, but in all markets the downward trend is invariably precipitate. There is no precedent for a gradual readjustment downward of prices.

"The result in the case of merchants who have stocked up with goods bought at speculative prices is hard to foretell. It is the business of merchants to buy and sell and not to speculate.

Mr. Maybee, in discussing the relations of the banks to the merchants, cleared up many misunderstandings that have existed in the past. In part he said:

"Some people believe that because the banks loan the people's money, the people should have some say in the way the money is loaned. But the banks are responsible to the people for the money that is entrusted to their care and they must exercise discretion in loaning it.

"The first fundamental of a loan from a bank is that there should be security for its repayment.

Ready to Assist Production

"The banks are always ready to consider a loan to a party who will devote the funds to increasing production. We cannot loan money against fixed assets, lands, buildings, etc., as this would be invading the field of the mortgage companies. Because of the need of increasing production the principal classes of loans in the West are to farmers. Next to the farmers comes the business of the manufacturers and the wholesalers, because the standards of doing business in these cases is usually such as to make a low rate of interest possible. The bank suffers few losses.

"Then comes the business of the retailers and it is guided largely by past experience. This experience has, I am sorry to say, been extremely unfortunate in the past. The banks have had to face serious losses, largely through inefficiency in merchandising. The average country merchant has probably not had sufficient training to conduct his business on an accurate basis and it has been very difficult to get accurate information from retailers who have asked for loans.

Too Many Uncollectible Accounts

"Country merchants have given us no end of trouble by carrying down from year to year accounts long outstanding and uncollectible, and by including in their statements of assets merchandise that is quite unsaleable. This stuff accumulates like a rolling snowball.

"The merchant too seldom depreciates his fixtures enough. That cannot go on; the merchant who does not provide enough each year for depreciation will find some day that he will have to replace his fixtures from the profits of the current year.

"The merchant must keep his accounts collected. It is not the function of the bank to loan money to the merchant for him to loan to the farmers who deal with him, and yet that is just what it does when it loans money to the retailer who buys his goods on a 30 or 60 day basis and carries his farmer customers along for six or eight months. We have bank branches to carry the farmers when they need funds. If the farmer is entitled to a reasonable amount of credit there is no reason why the merchant should carry him. He should borrow from the bank and pay his bills."

Mr. Maybee also emphasized the necessity for retail merchants carrying sufficient fire insurance on their buildings and stock.

DEMANDS OF BRITISH HABERDASHERY MARKET

J. Vernon McKenzie, Canadian Trade Commissioner at Glasgow, in a letter to a correspondent, makes the following interesting notes on the British demands for shirts and collars:

"Retail men's furnishing stores appear to have a fairly adequate stock of dress shirts at the present time. There was an acute shortage for several months after the armistice, and this is just now righting itself. There would appear to be an adequate supply of collars as well, the general opinion of the trade, as expressed particularly in one of the trade journals, being that there will be an extensive soft collar trade.

"There is absolutely no prejudice here against goods from Canada, or from the United States, as long as the cuts desired are supplied, and particularly if the manufacturers do not insist upon a label or marking designating the origin of the goods. Retail shirt stores are very keen to have a label attached to each shirt, with the name thereon of the particular retailer selling it. As to special cuts or styles, the war appears to have effected no material change in this regard. I think that there is little hope of persuading an Englishman, Scotsman, or Irishman to wear a coat shirt. Buyers tell me that there is no scope for the sale of such shirts, except to Canadians or American who may be here. The British buyers also condemn the scantiness of the cut or skirt of the usual American or Canadian shirt."

RESOLUTION OF CONDOLENCE

The Associated Clothing Manufacturers of Toronto have passed the following resolution with regard to the death of the J. H. Follett:

"In the death of Mr. Joseph H. Follett, of J. J. Follett on May 18, 1920, this association has lost a member whose courtesy and high principles were outstanding features in his business and social relations. His integrity, good judgment and keen sense of appreciation contributed to the success of this organization and gave him a warm place in the hearts of his associates.

"Resolved that the Associated Clothing Manufacturers go on record as expressing their profound sororw at his death and extend to his bereaved family their most sincere sympathy."

Budget's Affect on Business; Knockout Follows a Solar Plexus

Mistakes That Were Obvious to the Public Unsettled Business Because They Knew There Would be Amendments—First Budget Checked Business, Second One Killed It —A Panicky Month.

USUALLY, the advent of the budget creates but little disturbance i retail business circles. Its measures are, ordinarily, not so stringent or radical as to upset trade to any marked degree. Moreover, the budget is considered to be something after the nature of the laws of the Medes and Persians, which altereth not; the morning after it is introduced in the House it is law and few amendments, and those of no great moment, are allowed. It, therefore, has had a stability about it and business has sat down the morning after the budget with a comprehensive knowledge of what lay before it, and buckling on its armour to meet what eventualities may arise during the next twelve months.

This year, however, it has been quite different. It has come out in serial form, with almost a new chapter every morning. It was obvious from the very first that the first budget, that one introduced on the 18th of May, could not stand. It had too many glaring mistakes in it and its effect upon business was palpably disastrous unless amendments were made. Those amendments have been made; and while there is still some dissatisfaction with it so far as men's wear trade is concerned, it is much better than at first. It is hard to understand the logic whereby the tax is imposed on the excess in the case of a suit of clothes and levied on the whole amount in the case of hats, ties, socks and underwear. Are the latter any less of a necessity to a man's wardrobe than the former? Apparently, the members of the Government think so, that is why the tax is collectable on the entire amount.

A Panicky Month.

The introduction of the budget came in the very middle of a panicky month. Wanamaker of New York, had started things moving across the border by his big sale—a sale the genuineness of which has been taken into serious question since it began. But its affect on business was undoubted. Price-cutting became the order of the day and the big stores in the big cities from one end of the country to the other began a price-slashing campaign for which there seemed but little need unless it was due to the action of the banks in refusing further credit, and retailers were forced to unload good stocks to pay their bills.

The effect of this sale was not lost in Canada, though the extent to which it went was comparatively small. Rumor had it that the banks were going to curtail credit, and a poor spring's business was shown by full shelves of costly goods Many sales followed, some of which, no doubt, were a necessity so far as the merchants conducting them were concerned. Many had failed, during the last two or three years, to keep their assets liquid, with the result that when a pinch began to manifest itself they were unprepared to meet it.

> *$9 SUIT OF CLOTHES TO BE ON SALE IN FRANCE*
>
> *Men's suits at 45 francs (in normal times about $9), will be possible in Paris, according to newspapers, if a campaign being conducted by them is successful. The Government is holding more than 2,000,000 yards of cloth suitable for clothing, and is being urged to release sufficient for 700,000 suits, under an agreement with manufacturers and unions, by which each suit could be made at as low a cost as possible.*

Budget Was a Solar Plexus

The introduction of the budget on the 18th of May was, to the men's wear trade, a solar plexus blow. Merchants awakened on the 19th to read their morning papers and wonder, after having one so, where in the world they stood with regard to business. Some of them have not yet found out, for the whole thing is an intricate affair that will take some time to work out satisfactorily. Men's Wear Review has found manufacturers who do not know yet the amount of the tax that has been placed upon their product; and we have come across retailers who have been collecting a tax on suits of clothes at all prices, on hats on the excess of $7.00 rather than in excess of $7.00, and on some other taxable articles not at all. But to have left the tax on clothing as it was fixed by the May 18th budget would have proven disastrous to the heaviest end of the trade, and merchants knew it. Scores, with whom Men's Wear Review has talked, say that business was brought practically to a standstill by this budget, not altogether because of its literal provisions, but because of its unsettling effect. It was perfectly evident that it could not stand; the consuming public knew as well as merchants, and so they waited, believing, on the one hand, that changes would be wrought in the budget before it was finally left, and, on the other, that lower prices were in the air, anyway, and must come sooner or later.

Second Budget a Knockout

Strangely enough, though the second budget was a thousand per cent. improvement on the first one, it was a knockout blow to business, and for some days business was absolutely dead. The reason, of course, was the method that had been adopted to make it effective, By changing the tax on clothes and shoes so radically and stating at the same time, that these new amendments would not come into effect until approved by Parliament, which would mean some days, the consuming public knew that it only meant a matter of days before they could save literally dollars on prospective purchases. In the case of a $50 suit, for instance, they knew if they waited, that instead of paying a tax of $5.00 they would pay a tax of 50 cents. Why wouldn't they wait? And, once again the effect of the budget was to still further unsettle the public mind. Changes had been made in the case of suits, shoes, hats and other articles why, so the public reasoned, would there not be further changes to their benefit? And such changes did come which thoroughly justified their waiting for further amendments to the budget.

Business Was Hurt

On the whole, the introduction of the 1920-21 budget will be remembered by business men as one that unsettled and hurt business to a considerable extent. Of course, there is a very good reason for making the budget effective the morning after it is introduced. Were it otherwise, there would be considerable speculation which, in the end, would work a great deal of harm. At the same time, there seems little excuse for the harm done to business by the introduction of a budget that contained mistakes that were so obvious from the very first. Canada should have public servants as budget-makers who can see far enough ahead to avoid serious mistakes that are apparent even to the dullest of minds. There may have been courage in the stand taken by the Minister of Finance that, having made a gross blunder, he would rectify it. But it was courage that cost Canadian business men many thousands of dollars.

The Making of the Fur Felt Hat; Over $8,000,000 Invested in Industry

Making of the Modern Canadian Hat Really Began in 1914—Much of the Process Done Under Water—The Work of Skilled Hands—Between Eighty and Ninety Operations.

THERE are many men, even amongst retailers, who imagine that the making of a fur felt hat is like the making of a suit of clothes, that yards and yards of felt are trucked into a factory and there cut up by a number of machines until they take the various forms and shapes in which they are marketed. Nothing could be farther from the truth as Men's Wear Review can testify after a visit to the Fried, Grills & Co., with factories in Toronto and Guelph, a visit in which the operations were explained by W. Galvin of this firm. From the time the raw fur enters the factory in five-pound packages until, after its eighty-five or ninety operations, it becomes a completed article ready for the retailer's shelves, the hands of skilled workmen handle and fashion it and mould it into the perfect creation it has come to be as a Canadian production.

Over $8,000,000 Invested

The history of the Canadian hat making really assumed serious proportions after the year 1914. It was an ill-wind that declaration of war in 1914; but in its teeth it carried a new leaf of history for the Canadian hat manufacturer. Foreign markets were cut off to a considerable extent, both because of transportation difficulties and because labor was seriously interfered with by the call to the colors in the various countries engaged in the great struggle. Before that time, the Canadian production was of the cheapest variety the best hats came from foreign markets. Now, the Canadian hat, so jobbers say, is a first-class production and competes well with the foreign goods, and is constantly being improved upon. There are over $8,000,000 invested in the eight or ten factories in Canada making hats and among these men are young men with visions who look to a great future for the industry on this half continent.

Different Furs Used

In the making of the fur felt hat, the rabbit fur is, perhaps, used to the greatest extent; but there is not a little of the mink, beaver, muskrat and seal. These different furs go into the factory in little five-pound packages, packages which contain the different qualities of fur out of which the felt hat is made. The fur is first mixed well by hand and then it goes into the hopper where it is all thoroughly mixed and purified as it goes through eight ten-sections machines. It comes out of this hopper as pure and light as the finest down, with all the impurities extracted from it. It is really after it comes out of this operation that the individual work on the hat commences with the weighing of the fur that is to go into it. The fur for every hat is weighed out singly; and from now on, down to the time when the finished hat is ready for shipment from the factory, skilled hands develop it through some eighty operations to its final form.

Much of Process Under Water

The felt hat must be non-shrinkable, and much of the process of making it involves the use of water. Following the weighing out of the fur, it is spread over a cone that is as large as the ordinary beehive. When it comes off this cone it looks like a very large Red Riding Hood and is so light and tearable that it cannot be touched with hands. Squares of canvas are thrown around the cone-shaped piece of felt; it is lifted off this machine called the blower, and, still on the cone itself, is submerged in water so that it may be sufficiently hardened that it can be touched with the hands that must next work on it. This is, perhaps, one of the most delicate operations in the entire process, for one false movement of the hand and the whole body of the hat is destroyed.

Shrinking and Dyeing

The next operation in the making of the hat is the shrinking of this large cone-shaped piece of felt down to the size of the finished product. This is done without the loss of any part of the felt, whatever; it is thus that the felt hat is made unshrinkable because this rolling and shrinking process is done entirely under water. Of course, this body-making corresponds with the size of the hat. After the rolling and shrinking process, the felt is dyed the required color. The felt is thoroughly dyed through and through, the process taking from one to eight hours to complete.

The next operation on the hat is to give it shape. It is called the tipping, brimming and water blocking. Until this operation begins, the felt is still in the shape of a cone; when this operation is completed, the rough shape of the hat has been moulded. This operation, again, is a water operation; and immediately following it, the hat must be thoroughly dried before it is what they call pounced, that is, all the roughness of the fur removed. The rough hat is blown-dry in a room heated to a tremendous temperature; if the hat were not perfectly dry before the next operation, that is, the stiffening of the hat, the operation could not be accomplished. Stiffening could not be put into the hat if there was any dampness in it; hence it has to be perfectly dry. Then follows the blocking of the crown which is done by steam, a cord being tied around the base of the crown to maintain the shape thus given.

The Finishing Room

After the hat is given several ironings, which is an automatic process, the hat is taken into the finishing room where all the trimming is done. The finishing is done by a sand-papering process, and after this operation is completed, the hat has the proper gloss to it. The bands are then put on, the leathers put in, the join at the back of the hat made, and the bindings completed.

The final operation on the hat is the flanging where the proper curve is given to the brim of the hat. This is a process involving the use of sand bags in which there are electric coils. The hat is placed on a brim mould and the sand bag, containing the electric coils, is let down over the mould till the proper curve to the brim is set.

Then the hats are slicked and packed in boxes ready to be shipped.

The Happy Medium

Some there are who sell out all their lower-price materials at old prices. Very unwise. Those who know more, hold back and put their low-price purchases with what they have lately purchased, and strike an average, which we consider of advantage to the trade at large.

In fact, enquiry proves that this is becoming a more ordinary proceeding with the retailer who puts old and new stock together and strikes the happy medium and so delays the big jump in prices involved in manufacturing from goods at to-day's undiluted prices. It serves to temper the too strong advance necessary to maintain average profits which are obligatory on the prices of to-day.

—The "Outfitter."

Canadian importation of worsted tissues from England still continue to be very heavy. In May of this year 2,580,000 square yards came to Canada compared with 2,055,000 in April and out of 18,363,000 square yards of woollen tissues 2,000,000 square yards came to Canada compared with 1,545,000 in April. This is well above the figures immediately prior to the war.

News of the Clothing Trade

Ely's are opening a new store on King Street West, between Yonge and Bay.

Peter Gillespie, of Vulcan, Alberta, is disposing of the gent's furnishing end of his business.

Walter Messig of Melfort, Sask., has moved into his new quarters opposite Moser-Cruickshank, Ltd.

Chas. H. Preston has opened a new store for clothing and furnishings at 169 Roncesvalles Avenue, Toronto.

Five Youths were fined by Judge Coatsworth in Toronto for stealing neckties from the E. & S. Currie Co., Ltd.

M. Goodman, of Lethbridge, has moved from his former store at 210 Fifth Street South, to 503 Fifth Street South.

L. Sweden, proprietor of the Stratford Home Tailors of that city, was robbed of several suits of clothes on Sunday night, June 6th.

G. Hawley Walker, of Toronto, is conducting a retiring sale. It is his intention to retire from active business within a few weeks.

H. O. Stewart's gent's furnishing store at Belleville was entered on the night of June 22nd, and $50 in cash, some clothing and war stamps stolen.

F. P. Blackhurst and Harry Gill of Paris, Ontario, have dissolved partnership. The date of dissolution was June 1st. Mr. Blackhurst is continuing the business.

A settlement of the strike in the Firth Bros. establishment of Hamilton, when some seventy workers went out, has been reached, to the satisfaction of all parties concerned.

E. B. Crompton & Co., Ltd. of Brantford, Ont., have bought the stock and goodwill of the M. E. Long Furniture Co., Ltd., and are now running a $30,000 furniture sale.

Joseph Blumenthal's store on Main Street, Brampton, was robbed on Sunday, June 20, when considerable clothing and furnishings was taken and the cash register relieved of $75.

J. A. Gilker, of Nelson, B.C., is moving into a new building and in connection therewith is offering special reductions on men's and boys' suits and a 20 per cent. reduction on furnishings.

Burglars recently entered the store of Charles E. Magnusson & Son of St. John, N.B., and $300 worth of goods taken out of the store which, however, were consequently recovered. Considerable damage was done by the burglars.

The Old Clothes League has been incorporated with head offices at 145 Shaw Street, Toronto. According to the constitution, men and women not only pledge themselves to wear old clothes, but to help speed up production by honest work.

Scotia Store, Sydney Mines, N.S., was recently robbed of several suits of clothes by a star actor who walked into the store at noon, threw the clothes out the back window and subsequently carried them away in a sack. They were ultimately recovered, however.

A. H. Patterson, director of the Dr. Jaeger Sanitary Woolen System Co., Ltd., of London, England, and formerly Canadian manager, recently spent some weeks at Canadian headquarters of the Company in Montreal. While here, he enjoyed a good deal of Canadian golfing.

Flowes Bros., have recently started a high-class men's furnishing and clothing store on Dalhousie Street, Brantford, Ont. Albert Flowes was formerly with Wiles and Quinlan of Brantford, and W. J. Flowes was head salesman for 18 years for Robinson's Up-stairs Clothes Shop in Vancouver, B. C.

S. M. McKay, clothing merchant of 290 Queen Street East, Toronto, was recently robbed of about $500 worth of clothing and haberdashery. The arrest of three men has been made in connection therewith, and it is believed these men have been active in other similiar burglaries in this city.

Saver & Doyle of Arnprior, Ontario, conducted a big sale from the 11th of June to the end of the month in which they gave a straight 15 per cent. reduction on all men's and boys' clothing, and a 10 per cent. reduction on a number of furnishing lines. One of the catchy headlines of an advertisement was "A community can prosper only by the support of its people!"

Good Increase in Tooke Profits

Amount to $238,230, a Gain of $85,920 Over 1919

Montreal.—A substantial increase in profits, accompanied by a strengthening of the financial position of the company is disclosed in the annual statement of Tooke Bros, Ltd. Net profits for the year ended May 31, after provision is made for war taxes, amounted to $238,230, a gain of $85,920 over the 1919 showing, and one of $102,472 in excess of that for the preceding year.

After depreciation of $15,000 was provided for, and deducting preferred dividends, which included all arrears on the senior securities of the company, there remained a balance of $119,805 applicable to the common stock, against $51,122 in the 1919 period and $38,070 in the 1918 one. The year's earnings, after all deductions, are equal to approximately 18.5 per cent. on the outstanding common stock issue of $650,000.

The balance sheet shows an excess of current assets over liabilities of a similar category of $727,377, compared with $388,296 at the end of the company's last fiscal year. Inventories are up by $291,056, reflecting, in all likelihood, the increased costs of raw materials, but this increase is more or less offset by the item of $491,731 in bank loans, compared with $315,000 as at May 31 a year ago. Accounts payable are also higher at $484,336, against $395,966 last year.

There appears to be a glutting of the wool market in England as a result of the meagre sales during the last two months. During the first three months of the year arrivals of wool were small. In April, arrivals were normal and the price reached the top point. Since then, again, withdrawals have been heavy and it is estimated by Sir Arthur Goldfinch, that if the Government supply is to be marketed successfully to give a chance to the new Australian clip 225,000 bales must be marketed monthly. Up to the end of June this program fell short by about 50,000 bales which means that the carry-over at the end of the year will be 1,000,000 bales plus and deficiency during the next six months. During the first half of June the value of fine wools dropped about 50 per cent.

Says Reputable Manufacturers Cannot Lower Their Prices

B. Gardner, of Montreal, Outlines Conditions Which Make It Almost Impossible to Lower Prices—Cost of Raw Wool Has Little to do With It.

MONTREAL. — Reasons for the continued high prices in men's clothing have been outlined by B. Gardner, of the Ben Gardner Clothes of Montreal in the following interview. While there has been a persistent cry for lower prices in clothing, Mr. Gardner does not see any justification for such prices, taking into consideration the prices of raw material and the cost of production.

Owing to the persistent cry for the lower price in clothing there has been a temporary slacking up in the buying of men's clothing. There is also a false impression that there would be a falling off of price in raw wool, which necessarily would mean a decrease in the price of clothing.

Mr. Gardner says that this element is one of the least to consider in the cost of clothing to-day. He explained to Men's Wear Review that there was about three and a half pounds of spun yarn in each suit and that this represented only about one-fifth of the total cost of producing a suit of clothes. Should the price of raw wool decrease even 20, 30 or even 50 per cent, this would not have any marked difference on the ultimate price of the garment.

The facts about textiles to-day are little known and the Canadian mills are offering cloth for Spring deliveries at an increase from 25 cents to $1 per yard on domestic fixtures, and as for the English market, reports have come through to-day that there was an increase by the Lancashire mills and the best Scotch mills from 25 to 100 per cent., in some cases over prices a few years ago. Of this the price of shoddy, which could be bought at 1s. 6d. before the war, had in April risen to 7s. 9d., and to-day was selling at 10s. 10d. Cotton linings and trimmings had increased in the same proportion, and in one instance a certain canvas has increased 400 per cent. over the pre-war price. The insignificant item of a button, had, too, increased to an alarming extent, the price which, for December 1920 delivery and for March 1 delivery were 100 per cent increase in four months' time. Buttons that could be bought for $1.25 a gross were now $1.45, some that could be bought for $1.90 are now listed for $3.75; then added to all this comes the increase in cost of labor making up the clothes. On May 1 an increase had been granted of 15 per cent. over the wage scale then prevailing. This, too, must be taken into consideration and shows that the cost of production in the clothing industry has mounted to almost an unheard of figure.

Prices for Fall, 1920 delivery are increased over those of Spring, 1920, and the prices for Spring, 1920 will be again increased, if the present conditions are prevailing.

Mr. Gardner insists that the reputable manufacturers who are making clothes up to a standard which they have attained from years of manufacturing will not be able to lower their prices.

Got Price Raised From $5 to $7

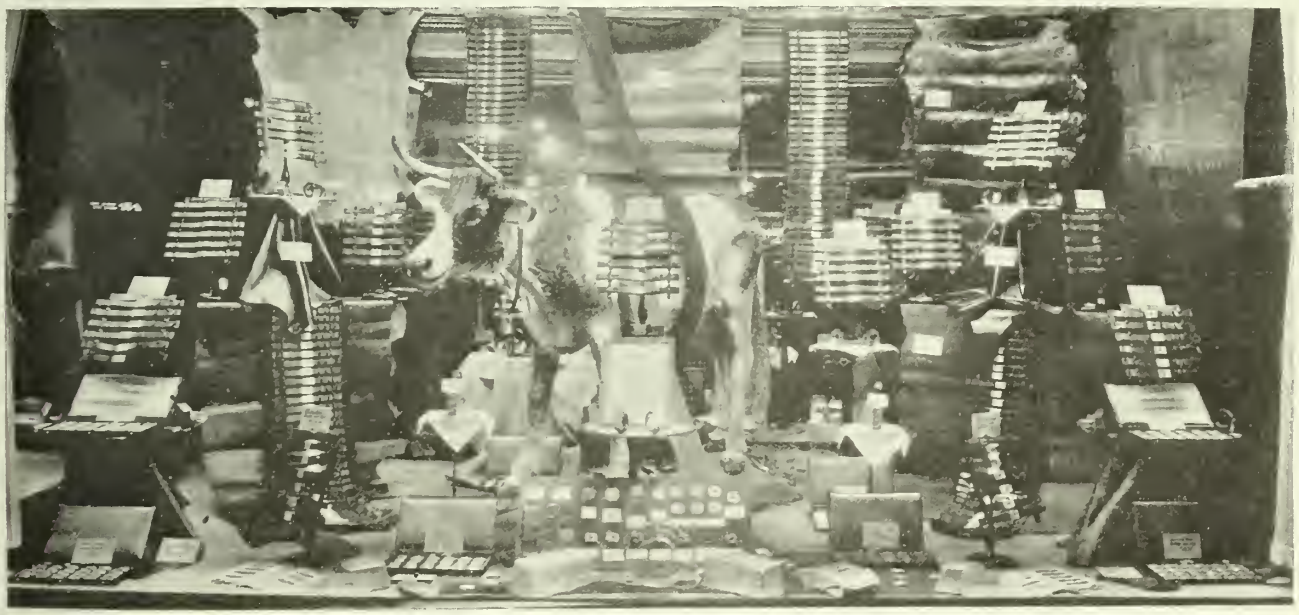
Hat Men to Form Organization

Manufacturers and wholesalers of hats made an effort when the budget was under revision to have the tax levied in the same manner as it has been done in the case of clothing and boots, that is, on the excess amount of a given figure. In presenting their views to the Government they urged that a hat was as much a necessity to a man's outfit as a suit of clothes or an overcoat, and, therefore it should be placed on the same basis as clothing. These views were laid before the Government by Mr. Crean, of the Robt. Crean & Co., Ltd., of Toronto, Mr. Dineen, of Ansley, Dineen Co., Ltd., Toronto, and Mr. Galvin, of the Fried Grills & Co., of Toronto.

The result of their efforts was that they were able to have the exemption price raised from the original $5 to $7, but they were unable to have hats placed on the same basis as clothing.

Hat manufacturers in Canada are beginning the formation of an organization. At a recent meeting, Mr. Crean, of the Robt Crean & Co., Ltd., Toronto, was elected president of the new association, and Mr. Dineen, of the Ansley, Dineen Co., Ltd., of Toronto, vice-president.

It is the intention to broaden this organization, and on July 15 a further organization meeting will be held, at which both manufacturers and wholesalers from different parts of the country will be present.



It is sometimes difficult to make a window out of a simple but very necessary little article like belts and to dress it in such a way that it will be the centre of attraction. A novel idea, perhaps, is one of the best ways of ingratiating it into the good graces of the public. Such an idea has been introduced into the window shown above. A real cow in a window would create an attraction and this is real enough to make it a real attraction. There are many points in this window worthy of close study on the part of the retailer when he wants to dress a window with belts.

Public Will Forget Taxes by Fall; Budget Helping Prices Downward

Retailers and Manufacturers Say That Every Day Away From the 18th of May Makes It Easier to Collect Taxes—Will Popularize Exemption Prices, But Quality Will Tell in the Long Run—Outlook Improving.

AFTER scores of conversations with retailers and manufacturers in all lines of men's wear, Men's Wear Review believes that the situation with regard to the effect of the budget on future business may be summed up in two phrases. They are:

1. The farther you get away from May 18 the easier it is to collect the taxes; by fall people will pay them without a murmur, and

2. Its general tendency will be to help prices downward.

The Retailer's Point of View

Even from the very first, before any amendments were made to the budget, retailers found that, though business was nearly at a standstill, the least objection came from the consumer in the payment of the tax on furnishings. The felt hat season was about over and the tax did not hit many of the straw hats, unless panamas, and the man who bought a panama would not object to the tax. By fall, retailers feel that people will have become inured to the tax—that is, as inured as people can be to direct taxation—and will not object to it. There were still some $3.00 shirts to be had, and if a customer had to pay more than that the tax did not amount to a great deal, unless it were a silk shirt, and the retailer always has a good argument for that gentleman, for if he wants a silk shirt he ought to be willing to pay the luxury tax on it. The price on hose is not so good, for there are precious few, if any, silk hose in the trade at $1.00 a pair. This will always be a difficulty to be faced unless there is an amendment. The tie price, too, is lower than it should be; but retailers who handle many ties say that the people are getting used to the tax, and, by various methods, such as including the tax in the price quoted to the customer, they are overcoming what difficulties have arisen.

Popularizing Exemption Prices

Retailers state that the luxury taxes are, to some extent, popularizing the exemption prices. Now, many customers who are out to buy have certain prices firmly fixed in their minds; $45 for a suit of clothes; $1.50 for a tie; $1.00 for a pair of socks; $3.00 for a shirt; $7.00 for a hat; $3.00 for a cap, and so on all down the list. There are, perhaps, four classes of customers: Those who buy cheap goods, those who buy moderate-priced goods, those who buy moderately high-priced goods, and those who buy the exclusive, very high-priced goods. Now, the budget is having the effect of lowering the purchasing standards of these four classes just a little bit in each case. Each class is figuring on spending just a little less for their men's wear, so that their yearly outlay for clothes may not be any higher than it has been. The general effect of this movement, as the Government hoped, will be to gradually lower prices, because, with this movement, is associated another one that had its origin further back, namely, to make clothes wear longer on account of the high prices Retailers express themselves as pleased that the deflation of prices is gradual, rather than sudden and without panic. Considerable loss will thus be avoided.

Affected Cancellations, Too

There is no doubt that the budget helped along the many cancellations of the last two months. Perhaps the first cause of cancellations was the poor spring business. Immediately after the introduction of the budget on May 18 other cancellations followed. Since the first amendments were brought down, these have not been nearly so frequent; and, at the same time, weather conditions have lent encouragement to the crop outlook, which, in turn, brightens the prospect of fall business.

Affect on Manufacturers

In talking over the situation with many of the manufacturers in different lines, almost the same conclusions have been reached. Many of them have been the victims of heavy cancellations, but they feel confident that this business will return to them in due time. They are, by no means, unappreciative of the difficulties of the retailer. They feel, not without some justification, perhaps, that many retailers are cancelling too much, that is, they are not making provision for the legitimate needs of the trade. The affect of this on them is that their organizations are being affected adversely and when the time comes that merchants want goods they may not be able to provide them. And if they are able to provide them, the rush may be so great as to again repeat what has been happening, that is, to reduce the supply in proportion to the demand with the inevitable result of higher prices again.

Necktie men say that business is quiet and some of them do not look for better business for thirty or sixty days yet. They feel that prices have reached the peak load, though they are equally sure that the declines will be very gradual and will not be felt to any appreciable extent for some time yet. They say that it is impossible, at the present time, to get any decent neckwear that will sell for $1.50; the cheapest is $2.00, and they feel that the tax should have been on the excess of $1.50 rather than including the entire amount.

Hat men are better satisfied that the exemption price has been raised to $7.00 instead of $5.00, because a felt hat at $5.00 is almost an impossibility. There is also a feeling amongst them that the peak load in prices has been reached and that there will be lower prices, though

(Continued on page 64)

Don't Trifle With the Budget

A clothing man who has been in close touch with the government on matters in connection with the budget in discussing it with Men's Wear Review, advised that we tell our readers not to trifle with this budget. What he meant was that it would be inadvisable to try to escape it by the various ill-considered methods that have been suggested in a number of the daily newspapers, such as selling the three pieces of a suit separately, etc. For instance, if a man sold a $60 suit, charging $45.00 and putting the other $15.00 in his pocket, it would show up at the end of the year in the examination of his invoices. The difference between his invoices and sales at the end of the year, if he adopted this policy, would show him to be a bankrupt; and if he were not a bankrupt there might be trouble. This gentleman after conferences with members of the government stated that an example would certainly be made of the retailer who endeavored to escape it by one means or another. His license could easily be taken away and he would have difficulty in securing another one in this country.

Men's Wear Review believes that there are, indeed, very few men of the trade who would endeavor to put sharp practice into their interpretation of the budget. It is a complicated affair but we hope we have made it simpler by the insert which appears in another part of this issue. If there is still any point about it that is not clear have no hesitation in dropping us a line and we will do the best possible to straighten out the tangle.

THE Lang SHIRT

Particular Gentlemen will continue to wear quality shirts. They will not sacrifice quality on account of LUXURY TAX.

Be prepared for a good Fall business, and be sure you have an assortment of

THE Lang SHIRT

to look after your particular trade.

The Lang Shirt Company, Ltd.

Kitchener, Ontario

Articles of Men's and Boys' Wear

THE following is a complete and authoritative list of all articles of men's and boys' wear that are subject to tax under the new budget. This list is arranged alphabetically for the convenience of the readers of MEN'S WEAR REVIEW and their customers. Articles dealing with the different phases of the budget will be found elsewhere in this issue.

ARTICLE	TAX
BATH OR LOUNGING ROBES.	10% total amount
BATHING SUITS.—In excess of 50 cents.	10% total amount
*BOOTS.	15% on amount over $9.00
CAPS.—Except fur caps, wholly or partly lined with fur, men's and boys' in excess of $3.00	10% total amount
CAPS.—Chiefly fur, in excess of $15.00 each.	10% total amount
COATS.—Chiefly fur, including repairs in excess of $200	10% total amount
CLOCKS.—In excess of $10.	10% total amount
CLOTHING.—Consisting of coat, vests and pants, or coat and pants, men's and boys'.	15% on amount over $45.00
CLOTHING.—Consisting of coat, vest and pants, or coat and pants, men's and boys', if made to the order and measure of each individual customer by a merchant tailor or journeyman tailors in his employ	15% on amount over $60
COATS.—Men's and boys', sold separately (not including leather coats lined with sheepskin)	15% on amount over $25.00
FILLED TRAVELLING CASES.—In excess of $25	10% total amount
GLOVES.—Except fur, in excess of $3 pair	10% total amount
GLOVES.—Chiefly fur, in excess of $15 pair	10% total amount
HATS.—Men's and boys', in excess of $7	10% total amount
HOSE.—Silk or artificial silk, men's and boys' in excess $1.00 pair.	10% total amount
HOUSE OR SMOKING JACKETS.	10% total amount
HAT BOXES.—In excess of $25.	10% total amount
HUNTING GARMENTS.	20% total amount
JEWELLERY.—Real or imitation for personal use or adornment of person, except wedding rings, under $5.	10% total amount
JEWELLERY.—Real or imitation for personal use or adornment of person, except wedding rings, over $5	20% total amount
LIVERIES.	20% total amount
LIVERY BOOTS AND HATS.	20% total amount
NECKTIES AND NECKWEAR.—Men's and boys', in excess of $1.50	10% total amount
NIGHTGOWNS.—In excess of $3	10% total amount
OVERCOATS.—Cloth, men's and boys'	15% on amount over $50
PURSES AND POCKET-BOOKS.—In excess of $2. each	10% total amount
PYJAMAS.—In excess of $5 pair	10% total amount

Taxable Under the New Budget

ARTICLE	TAX
PARASOLS.—In excess of $4	10% total amount
POCKET KNIVES.—Gold or silver handled	20% total amount
PENCILS.—Gold or silver handled	20% total amount
*PUMPS.	15% on amount over $9
ROBES.— Chiefly fur, value in excess of $50	10% total amount
RUGS.—Chiefly fur, in excess of $50	10% total amount
RIDING HABITS	20% total amount
STOCKINGS.— Silk or artificial silk, men's or boys', in excess of $1. pair.	10% total amount
SCARFS.— Men's and boys' in excess of $1.50.	10% total amount
SHIRTS.— Including nightshirts, men's and boys' in excess of $3.	10% total amount
SUNSHADES.— In excess of $4.	10% total amount
SUITCASES.— In excess of $25.	10% total amount
SHOOTING GARMENTS.	20% total amount
*SHOES.	15% on amount over $9.00
*SLIPPERS.	15% on amount over $9.00
SWEATERS.— Knitted.	15% on amount over $15.00
SWEATER COATS.	15% on amount over $15.00
TRUNKS.— In excess of $40.	10% total amount
TRAVELLING BAGS.— In excess of $25.	10% total amount
TROUSERS.— Sold separately	15% on amount over $12.00
UMBRELLAS.—In excess of $4.00.	10% total amount
UNDERWEAR.— Shirts in excess of $4.00.	10% total amount
UNDERWEAR.— Drawers in excess of $4.00.	10% total amount
UNDERWEAR.— Combinations in excess of $8.00.	10% total amount
UNIFORMS.— Hockey, football, baseball, etc., in excess of 50 cents.	10% total amount
VALISES.— In excess of $25.	10% total amount
WALKING STICKS.	10% total amount
WATCHES.— In excess of $10.	10% total amount
WAISTCOATS.— Men's, sold separately.	15% on amount over $5.00

*Not including shoes or appliances made to order for persons having a crippled or deformed foot or ankle or to top boots not less than 10 inches in height such as are used in lumbering camps, mining or fishing industries or to river driving boots.

†On articles or clothing, the selling price of materials and cost of manufacture when sold separately are to be combined when determining selling price

Donations of clothing for charitable purposes are not subject to tax.

Peck's

A Standard for Clothing Value

Men who use a balanced judgment in selecting their wearing apparel, pin their faith to clothes bearing the "Peck" label. Peck's "Standard for Value" Clothes are an asset to your store. The years of faithful service in supplying to Canadian merchants clothes always better styled, better tailored than the ordinary is a Good Will many dealers are "cashing in" on. See our values now.

Made-to-Measure

An interesting proposition for you. Our list of special names is now open for a short time and we can appoint a number of special representatives. Information, with reference to equipment and samples gladly forwarded on request.

A Dual Service

Our two big warehouses at Winnipeg and Montreal offer exceptional service to Western and Eastern buyers. West of Port Arthur merchants are requested to direct all enquiries to our Winnipeg Office.

John W. Peck & Co. Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

Are Sales Conducted on Replacement Values or is it a Case of Reckless Advertising?

Retailer Says That Many Cases Point Either to Dishonesty to Customers or Creditors—Only Necessity Could Justify Many Sales Because of Rising Market Values—Noted American Says Replacement Value Should be Disregarded.

"THE man who is always advertising a $35.00 suit of clothes for $29.50 is dishonest, either to his customers or to his creditors," said a retailer to Men's Wear Review some weeks ago, when the columns of the Toronto daily papers were black with ink advertising clothing at greatly reduced prices. "What is the impression being given to the public by these advertisements, appearing day after day? Certainly, a man cannot do a legitimate business on that basis. And the reading public comes to the conclusion that clothing men are profiteers because they can afford to make such reductions in their clothing week after week and month after month and still go on doing business. These men are 'pikers' and they ought to be driven out of the trade."

A Stern Arraignment

It was a stern arraignment which this retailer hurled at the heads of some of his competitors. Toronto, perhaps, does take the lead of any other city in the province in respect of sales of this nature which find their announcements in the daily papers. From the very moment when it became apparent that spring business was a failure to a large extent, announcements of great sales began to make their appearance in daily newspapers. Undoubtedly, great reductions were offered. John Wanamaker's big sale gave a further impetus to sales of a somewhat similar nature all over the country, with this exception, however we do not know of a case where any retailer announced that, even with a twenty per cent. reduction in price, he was still making a fair profit. It seems evident that the same margin of profit is not asked by most Canadians as by retailers on the other side of the line.

Were They Replacement Values?

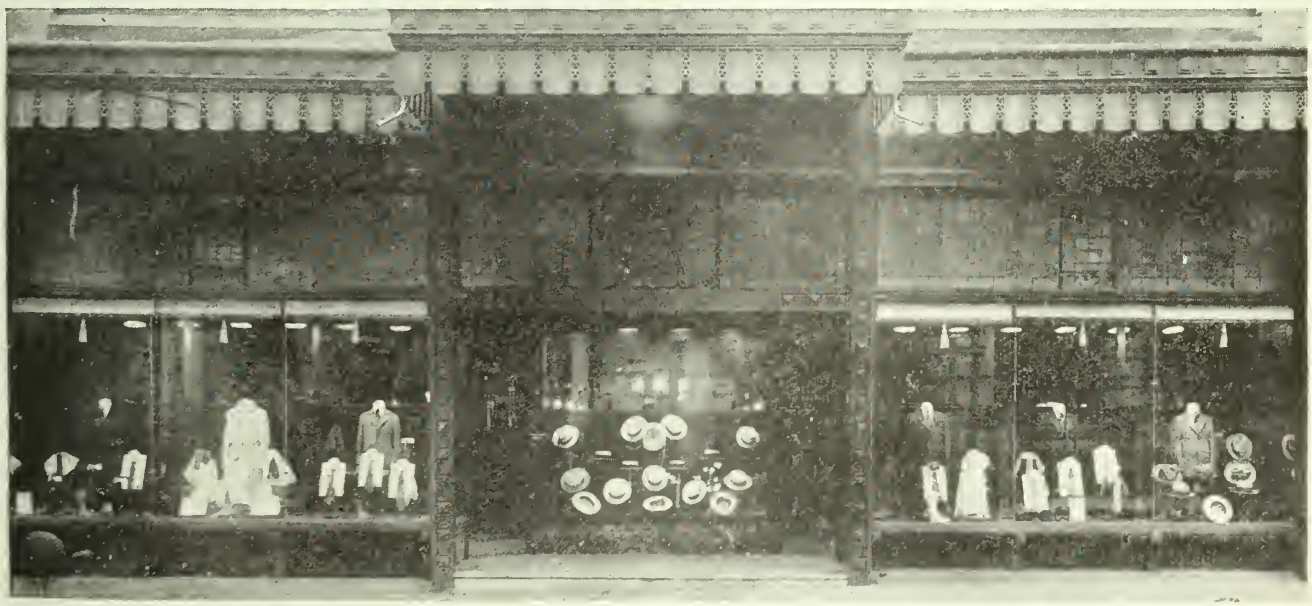
There can be no denying the fact that the arraignment of this retailer was justified in too many instances. There has been and still is a deal of reckless advertising by many of the clothing men of this country; and when a national association is formed, as it will be in a short while, a drive needs to be made to educate the trade along the lines of more conservative advertising. It is just as this retailer said: If a man continues to advertise $35.00 suits for $29.50, either his original mark-up has far exceeded the margin fixed by the Board of Commerce, to say nothing of one's conscience, or he is continually losing money and will, sooner or later, become a bankrupt and unable to pay his creditors. In one instance, he is certainly shaking public confidence, not only in himself, but in all his competitors; in the other, he is doing the sort of business that ends in disaster and makes it harder for the legitimate merchant to do his business honestly.

On the other hand, there are, doubtless, instances where the advertisement of big reductions in all lines of men's wear have been perfectly genuine. Two causes, perhaps, have contributed to their genuineness. The first was an over-stock of goods, making it necessary, in order to meet bills, to sacrifice profits. The second, perhaps, is due to the fact that lines have been marked at replacement values which according to an accepted theory of merchandising, is quite legitimate and wise. During the last few years when there has been a constantly rising market many merchants have, no doubt, carried over certain lines from one season to the next. As these lines have advanced in price they have been re-marked at replacement value. Now that a slackening in trade has come they can afford to make big reductions on many lines of clothing, figuring out that by selling newly-acquired lines at almost cost price they will cover this sacrifice of profits by still getting a fair profit on lines that have been re-marked at replacement value. In the end, they hope to break a little better than even and make enough money to pay their bills.

Necessity Only Justifies Many Sales

Judging markets to-day, it can be emphatically stated that necessity, and necessity only, can justify the sacrificing of many lines of clothing and furnishing. The raw materials show no decrease in price, labor wages are still advancing. No other argument or indication is necessary to justify the belief that lower prices, that is, permanently lower prices, are in sight. Many merchants have unquestionably disposed of many lines of clothing and furnish-

(Continued on page 64)



The above is a picture of Max Beauvais' handsome store in Montreal.

What Manufacturers Say of the Budget; Less Bearing on Business Than Weather

Think It Will Popularize Exemption Prices For a Time and Will Ultimately Help to Bring Down Cost of Living—Will, Along With Retailers, Accept Less Profits—Objects of the Budget.

IN talking over the budget and its effect on business with clothing manufacturers, one gets the impression that they are really less concerned with it than with other factors which have a very important bearing on the general business situation in the country. "I don't think the tariff has anything to do with trade," one man says; while another one branches off into a prophecy about the prospects for a bumper crop, the inference being that with sufficient rain and plenty of sunshine, trade will laugh at tariffs, as, indeed, trade generally does. With the amendment that was made to the original resolution fixing the tax on the amount in excess of $45, they feel that no great harm, if any, has been done to the trade. They admit that, in all probability, the object which the Government had in mind, that of dealing a blow at extravagance, will be partially attained. No doubt, they point out it will popularize the exemption prices, not only in their own, but in every line. Manufacturers as well as retailers see clearly the trend of affairs and know that the people will not stand for much higher, if any higher, prices than they have been paying, and they, along with the retailers, are figuring on smaller margins of profit. One manufacturer attributed the present state of the public mind to the reckless statements that have been made in the newspapers for months back in which editors have taken refuge behind the editorial "we" and have harped upon "combines" and "profiteering" by innuendo rather than having the courage to come out and say who the wicked "combines" are or where the "profiteering" vultures are. He combined with this a good deal of a certain type of advertising that has been indulged in by many clothing men.

People Are Not Buying

William Johnston, of Randall & Johnston Co., Ltd., Toronto, declared that he believed the tariff did not have anything to do with trade. Speaking of the clothing end of the business he said: "They are having sales in Chicago and New York and many other American cities where there is no tax, but the people are not buying at all; they are not buying carpets or furniture as well as clothing. In Chicago, retailers are advertising $90 suits for $45, but the people will not buy. All this is the result of the newspaper articles that have been appearing for months back, the result of which is that the people think clothing men are all profiteers. And the one thing that can bring the people back to normal is the press.

"The public have become suspicious because of the sales that have been advertised where $60 suits are constantly being sold for $40, and they begin to think that too big profits have been made in the past."

Praises Sir Henry Drayton

Mr. Johnston had warm words of praise for the Finance Minister. He commended the courage he had shown when, after seeing the mistake of the first budget, he changed it; other Ministers of Finance, he declared, would not have been big enough to have admitted the mistake. The budget, he believed, would bring down the cost of living, because it would, for a time, popularize the exemption price, though quality would, in the long run, win out. But in creating a greater demand for "the lower-priced clothing, production would have a chance to catch up, and when that happened, prices would come down. The sales tax, he said, was one of the finest the country had ever had, and, so far as their own firm was concerned, would mean thousands of dollars more to the Government because it would hit many men who had never paid excess profits tax. Sir Henry Drayton is one of the best men we have had since the time of Sir John A. Macdonald," said Mr. Johnston, "and in three years men who have condemned him for this budget will admit his courage." Mr. Johnston believed that prices this fall would be lower than last, because both manufacturer and retailer were prepared to accept a smaller margin of profit.

Says Much Depends on Crops

Thomas W. Learie, vice-president of the W. R. Johnston Co., Ltd., Toronto, when discussing the budget, talked more about the weather. The prospects at the time he talked the matter over with Men's Wear Review were, he said, better than ever before in the history of this country; and if the results were as good as the prospects, all would be smiling skies. The Western prospects, he said, were wonderful.

Budget Had Three Objects

Mr. Learie believed the budget had three objects in view: First, to raise money with which to carry on the affairs of the country; second, to do what it could to bring down the cost of living by hitting at extravagance; third, to try out direct taxation. It was not Mr. Learie's opinion that the trade in general had any cause for pessimism. Only in the larger centres were there big sales being conducted; in the smaller places the smaller men still had a firm grasp of the situation and were not at all panicky. While cancellations had been heavy, he felt that with brighter prospects, due to the crop situation, and finer weather, the trade would re-establish itself in a very short time.

What About Cancellations?

Men's Wear Review discussed with manufacturers the question of the re-acceptances of orders for fall at the prices given at time of cancellation. They feel that there will be quite a scramble for goods when conditions brighten, as they feel will happen. But Men's Wear Review gathered from most of them that if the goods are to be had when the order is placed again, it will be accepted at the same price.

Speeding Up Production

Clothing manufacturers are to-day paying higher wages to garment workers than have ever been paid before. Neither do they object to paying these wages on one condition, namely, that the garment workers earns those wages. Clothing men have repeatedly stated to Men's Wear Review that they would not object to paying even still higher wages if they could get production, but that the producing power of the majority of garment workers seems to go down every time his wages go up. In other words, shorter hours and bigger wages have not, as might be expected, resulted in quicker work but in slower work.

A new plan is being tried out by clothing manufacturers whereby coat makers, for instance, are given a certain number of coats each week to finish Their wages are on a sliding scale and the hope is that, by this method they may get the garment workers to reach the highest scale of wages. If they fall down on the job simply because they won't do the work, they will be put on short time which may result in unemployment and unemployment during these days of high living costs is not desirable.

The scheme is working out well where it has been tried and production has shown an appreciable increase.

Further Steps Toward Dominion Organization; Attitude of the Daily Press is Criticised

Executive Meeting of Ontario Retail Clothiers Meet in Hamilton—R. F. Fitzpatrick, Vice-President, to Attend Vancouver Meeting and Inaugurate Organization Steps In Western Provinces.

A VERY important meeting of the executive of the clothing section of the Retail Merchants' Association, Ontario branch, was held in Hamilton on June 21st, 1920, with president E. R. Fisher of Ottawa, in the chair, and Messrs. Ed. Mack and R. F. Fitzpatrick, Toronto; W. H. Blair and D. E. Johnson, Ottawa; and W. C. Miller, Provincial secretary, present. Such matters as a Dominion organization, false advertising, the necessity and approval of clothing manufacturers' publicity campaign to enlighten public opinion on clothing costs, and appreciation of the amendments made to the budget by Sir Henry Drayton were discussed and passed upon in a series of resolutions.

Strengthening Provincial Organization

A resolution was passed that the provinical secretary, Mr. Miller, assisted by a committee composed of Messrs. Ed. Mack, E. R. Fisher, D. E. Johnson, J. C. Begg, secure the names of the prominent clothiers of each town and city in the Province of Ontario and if found that any of these firms are not members of the Clothiers' section of the Retail Merchants' Association, that an effort be made to make them members not only of the Retail Merchants' Association, but also of the clothiers' branch, and that a letter be sent by the president to each member notifying him that his fees are now due; also that a membership card be sent upon receipt of fee as an official receipt.

Looking Toward Dominion Organization

Further steps toward the formation of a Dominion organization of clothiers were taken at this meeting. R. F. Fitzpatrick, vice-president of the Provincial organization, was, by resolution, appointed a delegate to the Vancouver Dominion Board meeting in July to represent the Ontario Retail Clothiers. Mr. Fitzpatrick leaves for the west on July 12th, and on the way out to the coast he will confer with the secretaries of the retail merchants association of the Western province with a view to laying the foundation stone of the Dominion organization. At an early date, a full report of this trip with the results that have been obtained will be made.

Appreciate Finance Minister

By resolution, it was decided to forward a communication to the Minister of Finance, Sir Henry Drayton, expressing appreciation on behalf of the Ontario clothiers "of the consideration and subsequent amendments to the luxury tax as it affected retail clothiers which they believe will be to the mutual advantage of the Government and of the consuming public, as well as to the trade generally, and that this meeting pledge its unanimous co-operation to the Minister of Finance in complying with the regulations governing same and that a copy of this resolution be sent to Sir Henry Drayton."

Action re False Advertising

The executive decided to take action in a matter which was drawn to their attenion by an advertisement appearing in Toronto papers on June 21st, headed "Manufacturers' Overloaded Sale." A resolution was passed as follows: "That whereas, ... attention was drawn to an advertisement appearing in the Toronto press of June 21st, 1920, headed "Manufacturers' Overloaded Sale," and which was deemed of a fraudulent nature, and as the Clothing Manufacturers were identified in the same, that this meeting disbelieve that they would be a party to the same and request that immediate action be taken by the clothing manufacturers to investigate the authenticity of same, and hereby pledge the unanimous co-operation of the retail trade in suppressing this apparent violation of the False Advertising Act, and that the following committee be appointed to act in conjunction with the clothing manufacturers with the view of giving immediate effect to the purport of this resolution. Committee, Messrs Mack, Fitzpatrick and Begg.

Resolution on Attitude of Press

The executive took into its consideration the attitude of the daily press in giving space in its news columns to items regarding clothing sales conducted by certain retailers. The resolution is as follows:

"Whereas the press of Canada have given undue prominence as news items to so-called sales and reductions made by some merchants, although it has not hitherto been the custom to consider such items as news; and, whereas, in view of the fact that no general reduction in wholesale prices has taken place, but on the contrary prices quoted on recent purchases placed by merchants for fall delivery have shown ten to twenty per cent. advance.

"Now, therefore, be it resolved by the Ontario Retail Clothiers' Association, formed for the purpose of bettering trade conditions, that it is in the judgement of the executive of this association that the attention of certain fundamental principles of merchandising be called to the attention of the Canadian Press Association, viz:

"That supply and demand regulate prices. That up to the present time production has not caught up with demand. That Canadian merchants are selling at prices consistent with fair dealing and present costs. That a universal reduction of prices brought about by articles of agitation can lead only to harmful results commercially and, perhaps, in many instances to bankruptcy. That in the course of general business many sales occur and price reductions follow at the close of each season; this decreases to a material extent the general average profit. That merchants rents, taxes and salaries paid have not decreased but have advanced. That no general reduction can be expected at the present time except at a loss and financial peril to the retailer or by causes that create a panic.

"Therefore, be it further resolved, that the press be urged to avoid causing unrest in the mercantile field by giving notoriety to spasmodic sales in other cities, as such reports create additional unrest with buyers and uneasiness with merchants.

"These resolutions have been drawn up and acted on only after assurances have been given to this executive board by our merchants and members that prices will be reduced to the consuming public as rapidly as conditions will warrant.

"And that a copy of this resolution be sent to each member of the Ontario Retail Clothiers' Executive asking them to see that their local press take action."

Other Resolutions

A further resolution was passed in which the executive recommended to the trade generally the object of the publicity campaign being conducted by the Clothing Manufacturers' Association, the object of which is the dissemination to the consuming public of facts and conditions as they exist in the clothing industry today from a wholesale and retail point of view, and request their hearty co-operation in the purchases from such firms as are identified in this campaign and that the manufacturers be requested to notify the Association of the firms who have taken the matter up.

The regrets of the Executive were expressed over the resignation of R. D. Cameron of Lucknow, from the executive board. The members of the Dominion Board and Executive Council where commended for the very able and comprehensive memorandum submitted to the Minister of Finance dealing with the affects of the budget on the retail trade.

Ruling on Made-to-Measure Clothing; Commissioner Replies to Retailer

Difference Between Sectional Work and That Done by Journeymen Tailors—Toronto Retailer Cites Specific Case to Taxation Commissioner, Who Clears Up the Matter.

IT would seem that the latest amendment to the budget whereby made-to-measure suits of clothes are exempt up to $60 is one which centres round three words, namely, "in his employ." This ruling is to the effect that on a made-to-measure suit in the making of which a merchant tailor or journeyman tailor in his employ is employed, the 15 per cent. is to be collected on the excess of $60 rather than $45. As is well known to the trade, there is a vast difference between what is known as "sectional tailoring" and that done by a merchant tailor or journeyman tailors. Obviously, it is the intention of new amendment to come to the protection of the real merchant tailor who turns out a suit of clothes either himself or by men "in his employ" who are pant makers, coat makers and vest makers, rather than turning out a suit of clothes which is made on the sectional plan.

Case Brought to Attention of Mr. Breadner

It became necessary to get a ruling on this point because of the action of a certain firm in Toronto that sells to the public in interpreting this amendment in such a way that they were selling made-to-measure suits on the $60 exemption. A Toronto retailer who, obviously, was being hard hit by the action of this firm, wrote a letter to the Commissioner of Taxation, R. W. Breadner, and his reply is given by Men's Wear Review as, of course, an authoritative ruling on the question. A portion of the letter of this retailer, omitting all names, is as follows:

"The point at issue that I would like to draw your attention to is the custom tailored clothes. The tax of 15 per cent. in excess of $60 is all right, but where are the lines to be drawn between the merchant tailor and the clothing manufacturer that makes special orders? For a matter of argument, I handle ready-to-wear clothing and also two sets of special order samples. Both are section tailors or, in other words, factory-made clothes. The way I interpret the ruling on these clothes is 15 per cent. tax in excess of $45, but I notice this morning that ——— who are also sectional tailors, or tailors of factory-made clothes, have their windows full of piece goods for suitings with tickets on them from ——— up to $60, no luxury tax.

"Please let me know as soon as possible your ruling on same."

Commissioner' Ruling

"In reply to your letter," says Mr. Breadner in reply, "I herewith quote for your information the item relative to clothing.

"Clothing consisting of coat, vest and pants, or coats and pants, men's and boys', in excess of $45; provided that on clothing covered by this item made to the order and measure of each individual customer by a merchant tailor or journeyman tailors in his employ, the tax shall be payable on the amount in excess of $60.

"Unless the ——— strictly complies with the provisions of the item, tax will be payable on all sales in excess of $45."

The dusky colored gentleman who sits serenly in the centre of this window was the centre of a novel advertising stunt by J. L. Applegath, of Toronto. He wears on his head a high-priced, broad-brimmed panama hat which was given away as a present to anyone who would abide by certain conditions. First, he had to buy a straw hat at $3.50. Then he had to wear this big panama on his head and walk from one of the J. L. Applegath stores to the other along Yonge Street. And on the hat was a triangle cardboard contraption on which was written that Applegath had bet him this hat that he was afraid to walk from one of his stores to another with this hat on his head. The hat was won and there were several applicants for the bet.

Mr. Applegath told Men's Wear Review that it proved to be a good advertising scheme. In the first place, it attracted attention to the other hats in the window, and Mr. Applegath not only had the front window dressed with straw hats but he had the side window which extends many feet down Richmond Street also dressed with summer straws. The window certainly attracted large crowds and more advertising came of the scheme, of course, when the winner of the hat walked along Yonge Street with crowds looking at him and the sign on the hat announcing that it was an Applegath hat.

Personalizing Direct Mail Campaign

Make Your Appeal in the First Person—Talk on Paper as If You Were Face to Face With the Man and Shaking Him by the Hand.

By FRANK H. WILLIAMS

EVERY merchant, of course, wants to get the utmost out of every bit of promotion work he puts across. He wants his exploitation stunts to be 100 per cent. efficient and to achieve this purpose he puts a lot of time and thought into all his plans and does everything possible to insure success.

But some plans succeed in catching and holding the attention of folks and in making them come to the store in large numbers and purchase goods in considerable quantities, while other plans flivver out with barely a suggestion of effectiveness.

What is the answer to this condition of affairs? Why do some promotion plans register an emphatic hit while others fail utterly to catch on?

Perhaps one of the reasons is because the merchant has been at fault in the psychology upon which he acted.

Now psychology is a sort of high-brow word, but it has a deep and important meaning for every merchant.

Let's look at the psychology of one medium of exploitation and see just what this meaning is. Let's look at the direct mail campaign of the men's wear store and see what we can discover concerning this medium and the framing of stunts and copy for it.

Direct mail advertising permits the advertiser to pick his audience and to walk right up to every man in that audience and to offer to shake hands in a friendly fashion with that man. It is intimate, direct, and personal. It's not the sort of thing a man can pass by with hardly a glance. It comes to each man personally and it demands some sort of recognition.

Because direct advertising is so personal the psychology of its use seems to demand stress on "You" and "Me." "He" and "It" seem almost as out of place in direct advertising as a corset model in a men's clothing store.

Certainly when a man goes up to another man and offers to shake hands with him the conversation is not conducted in the third person. It is direct and wholly personal. And that, it would seem, is just the way the direct mail advertising should be framed. The third person should be eliminated from the copy and the talk should be as intimate, direct and personal as though the owner of the store had singled a man out of the crowd and started a conversation with him. For that, in the final analysis is just what direct advertising does—it singles a man out and starts talking to him.

Now isn't there in this a hint as to why some direct mail campaigns fail? Isn't it because the copy for these campaigns was keyed on an impersonal tone—a sort of vague indefiniteness which gives the man to whom the conversation is addressed an easy chance for slipping away with a negligent wave of his hand.

And isn't there a hint in this as to the reason why some direct mail campaigns secure such big results? Isn't it because they are so directly and intimately personal that the man to whom the conversation is addressed simply can't get away from it and is interested and impressed despite himself?

Compare some of the successful direct mail campaigns with unsuccessful campaigns and notice the difference.

Here, for example, is the copy used by Theodore J. Israel, of 1011 Calhoun Street. Fort Wayne, Indiana, in a particularly successful direct mail campaign:

"SAVE! SAVE! SAVE!

"A Personal Talk to the Men of Fort Wayne.

"If you will meet me half way I will bring down the cost of clothing to you. By that I mean to say if I can get the increased volume of business I want this month, I can afford to sacrifice my profits because I will sell a great many more garments.

"A whole lot of people misunderstand this selling proposition. For example, I can afford to make less money on each suit if I sell more suits; far better to sell two suits and make $5 on each one than to sell one suit and make $10. It is better in every way; it keeps my organization busy; I increase my outlet for merchandise and I can go into the market and buy for less because I can buy more.

"So you see there is a definite reason for this drive for extra business this month. It means a great deal to me and it is worth making a real sacrifice to get it. I can frankly say that merchants are not making exorbitant profits; they are making a legitimate profit and that is all. And when I offer values like these featured in this circular it means that I am reducing the profit that I am entitled to consistent with proper and successful merchandising. But because I anticipate an enormous increase in sales I am satisfied to MAKE EVEN LESS ON EACH GARMENT.

"I have never gone before the public except on the platform of TRUTH and I want EVERY ONE OF YOU WHO IS READING THIS STATEMENT to feel that I am deeply and sincerely in earnest and that you can expect something UNUSUAL in the way of clothing values at the prices I am quoting, $30, $35, $40 and $45.

"The quickest way to remedy a condition is to ACT. And if YOU want to buy a high grade suit of clothes at an extremely reasonable price, here is your chance. And as a neighbor who means well by you and who is more than interested in having your friendship as well as in selling you goods I URGE YOU WITH ALL THE EMPHASIS AT MY COMMAND TO ATTEND THIS SALE.

"Whether you have to come by train or trolley; by automobile or by wagon—whether you have to come fifty miles or fifty feet come to this sale.

"The Great Drive Starts Next Thursday.

"I have prepared for the biggest clothing business in all my history and if assortments, values and service will get it for me I will have it.

"THEODORE J. ISRAEL
"1011 Calhoun street."

Notice how in this circular Mr. Israel hammers hard on "You" and "Me." There's nothing impersonal, nothing indefinite about this copy. It is all very direct, exceedingly personal and even intimate. It is a firm endeavor to shake the hand of every man who receives the advertisement and as such it is mighty hard for any man not to be interested in it and impressed by it.

Yes, there is a real pyschology to every medium for promoting the retail store. When the merchant sees exactly what this pyschology is and frames his stunt to take advantage of this psychology to the greatest possible extent, then his stunt gets over with a bang and his store profits by the greatly increased business.

It is interesting to note in this connection that Mr. Israel put his sale over with exceptional success. And wasn't a large part of this success due to the personalizing of his direct mail campaign—in other words the cashing in on the particular pyschology of that especial sort of promotion?

Any sort of promotion work for a store is a pretty good thing nowadays provided the expense is not out of all proportion to the results achieved. But promotion work that is soundly based on bed rock—that is personal when it should be personal and intimate when it should get close to a man and whisper in his ear, is ten times as effective as any exploitation method that is merely ordinary in its conception and execution.

Furnishings and Summer Goods Fairly Brisk; Belief That Fall Business Will Be Good

Clothing Manufacturers Believe That With Bumper Crops in the West There Will Be Reinstatement of Cancelled Orders—Straws Higher for 1921 and Felts About the Same —The Markets at a Glance.

TORONTO.—Furnishings and Summer goods are provding the usual early summer business in the wholesale and retail houses cancellations in many lines of men's wear still continue to be rather heavy, although there has been a dropping off in this during the last week or so. Reports from Western Canada regarding the crop outlook are very sanguine, and the affect of such reports on trade in general is to create a wholesome optimism looking toward fall trade. Except for the smaller houses, manufacturers and wholesalers are sitting tight in spite of the cancellations, believing that a bumper yield from the western grain fields will change the whole complexion of the trade outlook for fall and that their "cancellations" after all will prove to be only "temporary hold-ups" of orders booked during the last few months.

Clothing

Business is still very quiet in the clothing line, though houses are refusing to sacrifice their stocks with the rising markets in piece goods. Short hours are in force in a number of the manufactories in Toronto and Montreal, and other clothing centres. Manufacturers, while accepting many cancellations, believe that fall business will be good and that many of the orders that have been cancelled will be re-instated during the next couple of months. Efforts have been made by some interested parties to put on a manufacturers' sale of clothing, and are still being made; but Men's Wear Review knows that these parties received short shrift from many houses in this city. Retailers have also fought against them as they fought in Montreal.

The sale of summer straws has been very good and continues so with jobbers and manufacturers. The effect of the budget has been to create demands for the exemption prices as fixed by the luxury tax, and there have been many cancellations of fall orders by retailers who hope that there may be still further amendments to the budget whereby the tax may be collected on the excess of $7.00 rather than on the entire cost of the hat, or that they may be able to get more of the cheaper lines which come within the exemption price. Higher-priced hats have been hit the hardest, but many manufacturers and jobbers believe that quality will tell in the long run and that customers will be willing to pay a little more and get quality. Looking to 1921, Men's Wear Review has been informed that straws will be about 20 per cent. higher and that felts are likely to be about the same price as the last quotations. Further advances are unlikely. Caps have been put in a better light since the advance in the exemption price from $2.00 to $3.00 and the orders for fall have been very good.

Shirts and Collars

There is still a marked scarcity in shirts and soft collars, though the supply of stiff collars is easier. Makers of the finer lines of shirts are not greatly concerned about the luxury tax on shirts, because they cannot supply lines that come within the exemption price. The manager of one large house told Men's Wear Review that it would take their firm a full year to fill all the orders they had at present on their books. Retailers state that they are meeting with less and less opposition from the public on the tax on shirts and they expect that, by fall, there will be little said about it. On the other hand, efforts are being made to get lines that near the exemption prices fixed by the budget. There will be some lines for fall that will be able to be sold to the public for the $3.00 exemption price.

Neckwear men say that business is quiet and that there have been many cancellations. The fear is, they say, that these cancellations may ultimately work to the disadvantage of the retailer. Some of the mills in Paterson have closed down, the manufacturers believing that prices of the raw material will come down; also because a large element of the labor is rather inclined to extremes and they would rather close down than continue to operate under adverse conditions. If a scarcity arises in neckwear again on account of the closing down of the mills and the cancellations of orders, the old situation of a greater demand than supply, so manufacturers say, will recur with the result that prices will shoot up again. Manufacturers will not buy silk at $9.00 a pound and it is almost impossible to get Swiss silks before 1921, and then only by paying 50 per cent. of the amount of the order at the time of ordering. Men's Wear Review has been informed that prices have, in the opinion of many manufacturers, reached the peak; but they do not see that the immediate future can see any great reduction in the price of neckwear.

Peak Has Been Reached

"I believe clothing prices have reached their peak," says Harry Brimmell, of Lindsay, Ontario, "and from now on we may look for a series of adjustments; and a very important one which is now quite discernible is that supply seems to be rapidly catching up with the demand. I think that those merchants who do not believe the drop in prices, reflected by the various retail sales, will be permanent and are not going to do much business if they practice what they preach.

"I also believe that the day of the sixty-five to one hundred dollar ready-to-wear men's suits is over with. I also find that the falling off in retail trade has been more marked in the men's wear department than the women's goods. I do not concur in the opinion that some manufacturers have expressed that the prices of fall clothing will show an increase of from 15 to 25 per cent. Clothing is worth only what the public will pay for it, and the price reductions which have been made through the country will be a sure way of educating the public toward lower prices.

"I do not think it good business to place extensive orders for fall clothing as I believe we will not have any difficulty in getting all the goods that our trade requires which is borne out by the fact that labor is not now fully employed in the clothing trades and as a result lower costs in manufacturing will result. This condition of affairs will have quite a lot to do with the lowering of prices of fall merchandise."

OFFICERS AND DIRECTORS OF JOHN W. PECK & CO., LTD.

At a meeting of the officers and directors of the John W. Peck & Co., Ltd., of Montreal, the following elections took place: President, A. H. Bethune; vice-president and general manager, E. H. Smeed; secretary and treasurer, P. Bowden; board of directors, the above officers with H. W. Lethbridge, R. L. Peck and D. A. Young.

R. L. Peck is a son of the late John W. Peck, whose death occurred a few weeks ago; and D. A. Young has been, for many years, the manager of the shirt department of the firm.

Spring Hat Prices 1921 Likely to Be Higher; Shapes Still Small, Colors to Be Lighter

Mr. Dineen, of Ansley-Dineen, Believes Prices Will be 10 to 15% Higher From Manufacturer —Quality Hat Will Win Out in Long Run—Men Will Wear Hats Longer—Greens Going Out.

WHETHER or not the trade will sell felt hats in the spring of 1921 at the same prices as those which obtained during the spring of 1920 depends, perhaps, more on the profit the retailer and the jobber are willing to take than on anything else. At least, that seems to be the opinion of Mr. Dineen of the Ansley-Dineen Co., Ltd., of Toronto, for he does not see much liklihood of a reduction in price from the manufacturers' point of view. As a jobber, Mr. Dineen handles many lines of English and Canadian and American hats, and he bases this opinion on information he gets in coming in contact with these manufacturers. His belief is, judging from present conditions, that prices of spring hats 1921, will be between 10 and 15 per cent. higher than they were a year ago. If the wholesaler or retailer shave their profits a bit, the trade may have a hat for the same price as during the past spring when spring hat business was practically cut off by the inclement weather.

The Raw Material

There is, however, more or less of a speculation in arriving at prices six months hence. The European supply of rabbit skins used in the manufacture of felt hats is still an almost negligible quantity on account of the devastation wrought by the great war. The two other sources are Russia and Australia. Even though trade relations were again active between Russia and the rest of the world it would likely be some time before any considerable quantity of furs from the rabbit could be obtained; Russia, therefore, can hardly be considered.

So far as Australia is concerned, it is still too far away to arrive at any very safe conclusion with regard to the catch. What information has come is none too favorable, for the catch has been disappointing. There is still time, however, for a better one; and, as the fur situation is the key to the whole matter, that field will be watched with keen interest during the next few months. Retailers, in fact, have been watching the fur markets for some time and have noted that there have been substantial decreases in prices. As a matter of fact, furriers recently pointed out to Sir Henry Drayton that fur prices had come down, in some cases, 60 per cent. It was this which, largely influenced Sir Henry in refusing to put hats in the 15 per cent. class where an excess tax was levied instead of collecting a tax on the whole amount. Certain hat manufacturers, so Men's Wear Review has been informed, told Sir Henry that the reduction in these furs had little to do with the hat situation because it was an entirely different fur that was used in felt hats; and while Sir Henry promised to give this aspect of the case his consideration, he apparently refused to put hats in the same category with clothing. Hatters' furs may have dropped slightly in sympathy with the reductions in other lines and may continue to do so, but, relatively, the two have little in common.

The price of the raw material will also be influenced to some extent by the trend of women's fashions. During the past season, furs have been largely used by the fairer sex with the result that much of the available supply has been used by them. If there should be any change in fashions for women, hatters would have just that much more at their disposal and the prices would, undoubtedly, be somewhat affected downward.

Nothing Cheaper than $48

While it is possible to get the fur used in the making of hats for $7.00 a pound, Mr. Dineen said, yet this fur, of itself, could not be used for making the hats. The grade was too poor for that, and the clippings from the better grades were mixed with this cheaper fur, called sides, to make the $48 a dozen hat. B. C. B., a Belgian fur, was recently quoted at $16 a pound, the same fur last March was quoted at $14.

"Felts for next spring," said Mr. Dineen, "will, I believe, be between 10 and 15 per cent. higher than they were last spring, that is, speaking for English goods. I think that, so far as the Canadian hatter is concerned, the increase will be the same. Of course, this is subject to revision the same as it was last year when there was a difference between the prices first asked and those which were accepted."

Mr. Dineen said there had been many cancellations of fall orders, but he did not see that replacement prices would be any easier because there was still an insufficient quantity of hats on the market.

Effect of the Budget

Discussing the effect of the budget on the hat trade, Mr. Dineen declared that he believed it would create a temporary demand for cheaper hats, but, in the long run, the better hat would sell. "I am not so fearful that men will buy cheaper hats," he said, "but I believe they will make them wear longer than they did before. The result of this, of course, will be that production will ultimately catch up with the demand and prices will come down. For the present, however, we are having difficulty in placing orders." Mr. Dineen felt that hats should have been placed in the same category with clothing because it was impossible to disassociate a man's hat from the rest of his outfit. He, with other hat men, tried to get this concession from the Minister of Finance, but were unable to get more than the increase from the $5 to the $7.

Styles for 1921

Outlining the styles for 1921, Mr. Dineen stated that in both soft and stiff hats, but noticeably in soft hats, shapes would still be small, though away from the extremely small hat that has been seen. Many raw-edged hats, unbound, will be shown, and there will be some welt edged as well. In colors, greens are going out almost altogether and light greys and pearly greys are to be strong. Some relief will be afforded in certain lines by having the bow of the hat at the back. The volume of stiff hats worn will be heavier than heretofore.

Velours, as has been said before, will be strong for fall, and there will also be a quantity of rough-finished hats. Iron greys, blacks and champagne, and golden browns will be good in colors. The prices will be from $120 a dozen up, some going as high as $16 each.

STYLE

Style is an effect. It cannot be affected. Style in advertising, as in dress, cannot be achieved by anything physical or mechanical. Style is an intangible quality, the natural, unaffected expression of the man in his dress and in his thoughts and words.

Be yourself and you will have a style all your own. You don't develop a STYLE of advertising by odd layouts, fancy borders, or decorative type. You merely make your advertising monotonous. Do it your own way, the simple, obvious way. That way becomes your style.

How to Handle Accounts Receivable

Greater Accuracy Obtainable With Fewer Motions and Less Work—Scrutinizing the Actual Work of Accounts.

By HENRY JOHNSON, JR.

A CORRESPONDENT brings up a question the solution of which may lead to the elimination of much lost motion in accounting with greater practical accuracy. That is, provided the keeper of bigger businesses than his agree that his way is adaptable to their needs. Here is the problem:

Dear Sir:—In my system of bookkeeping in figuring up a month's total to "charge sales" I include the figure of "cash loans" to customers, that is, whenever I loan a customer $5 that charge is debited against his account in petty ledger and is carried along with the total of his account for the month. Then, in arriving at the "charge sales" figure, I simply take the total of the balance shown in petty ledger at end of month, deducting, of course the balance carried over from the preceding month. This "charge sales" figure is then carried from my journal and debited to "accounts receivable" and credited to "merchandise." Also, on my cash book I have a separate item "cash loans" to customers showing the amount of money paid out in this way. This figure is posted from cash book to ledger as debit to "accounts receivable" also. From this you will see that I have made a double debit against "accounts receivable" of the amount of my cash loans (one from cash book and one from journal, the latter being included in "charge sales" figure). My practice has been in the past to correct this at the end of the year by crediting "accounts receivable" and debiting "merchandise" with the amount of cash loans. However, this year I find that my general ledger balance of accounts receivable checks almost to the dollar with actual outstanding balance on petty ledger without making this adjusting entry. Can you explain why this is unless it was due to some counter error in the entries during the year? And please also say whether the balance on my "merchandise" account should not be right, so long as the "accounts receivable" balance is correct. That is, if one is right the other must be right. I shall appreciate it very much if you can enlighten me on this point.

Maybe I should be brave enough not to sidestep such an inquiry, but even so, I do not know that I should be more than guessing if I did not, so I shall do it. When accounts do not balance as, according to all rules, they should, I know of only one way to reach the trouble. That is, to check back with an adding machine until the trouble is located. So I must decline to try to say off-hand whether the correctness of Accounts Receivable establishes the correctness of the Merchandise account. The lack of balance may be due to something entirely foreign to the accounts adversely affected, the similarity of amount being merely coincidental.

Why Have the Account At All?

But I can say this: That I cannot see the use of having any "accounts receivable" account at all. I never knew of it to balance with the inventory of the accounts themselves; it only reached a rough approximation. Yet it took a lot of work in those days before machine bookkeeping was thought of. So I cut loose and dropped it. I adopted a plan which, for any number of reasons, I think superior and which, I believe is adaptable to any except the very largest businesses. I can understand how a merchant who sells $1,000,000 a year or more, who has a corps of accountants, each of whom specializes on some branches of the bookkeeping, and who wants to know daily where he stands, should wish to carry that account. But, for any smaller man and, in certain lines, for any man at all, I believe the account is superfluous, except for the absorption of time and grey matter.

From the time I discontinued the "Accounts Receivable" account, I treated merchandise sold out on credit as merchandise still on hand. At inventory time the entry to credit of merchandise would read:

Stock on hand		$4,200.00
Accts. outstanding..	$2,400	
Less ten per cent....	240	2,160.00
		$6,360.00

Inventory produced the first figure. It produced the second also, but by a method I like to tell about every time I get a chance because I think it is something no merchant can know too intimately, too thoroughly, or from too many angles.

First, my accounts were taken individually, cast up and valued as accurately as my most conscientious estimate of what I could expect to get out of them enabled me to value them. I used to think of them as belonging to some other merchant and that I was merely as estimator of the value of his assets. So my figures were very conservative. Many a time, I have marked an account zero which later had paid one hundred per cent.; but that offset others on which I estimated 40 per cent. and which paid nothing at all. Then, after the items were boiled down in this way, I carried the total to the ledger, as shown, and took off a blanket 10 per cent. for extra good measure.

I like this system, not only because it saves time but because it puts accounts outstanding on a plane with stock on hand. No man can follow such a system very long without asking himself whether his outstanding accounts deserve to be put on a par with merchandise in his store. If he asks himself that question and the answer comes to him that they do not so deserve, what is the inevitable conclusion. Surely that he must make them deserving of that place and par.

What Are Accounts Worth?

Such process of squeezing all water out of outstanding bills and then questioning their tangible value is bound to make any merchant more cautious about extending credit. If he is going to count on a certain asset in his accounts, he must know that it is reasonably worth the figure at which he inventories it. He is then going to scrutinize every applicant more carefully and watch those on his books more keenly every passing week. It was so with me and the result was that my accounts proved to be nearly 98 per cent. good. The process of charging for money loaned under this system is very simple. It is charged against the customer just like merchandise and a paid-out slip for the amount is put in the register. At the end of the day that item is run into the petty purchases of merchandise and so gets into the merchandise purchases.

As accounts are paid, the sums thus obtained are rung into the register along with cash sales, so in this way the total cash receipts, unless for some odd item which can be cared for according to its character, become sales of goods eventually. At the same time, every account can be ascertained in short order, especially with the modern accounting machinery now commonly in use. My correspondent can tell exactly how much he has outstanding from his petty ledger at any time. There need be no objection of course, to keeping a current memo of bills outstanding, but it will save much time and obviate a lot of bookkeeping if that account be kept merely as an approximate memorandum and not relied on as an integral part of the system.

NEW DESIGNER FOR WALTER BLUE CO.

Joseph Mendell, who has for years been associated with the clothes designing art of this country and was previously with the Freedman Co., of Montreal, is taking charge of the designing department of Walter Blue & Co. of Sherbrooke, Quebec, maker of "Wearbetter" clothes for boys, and "Art Kraft" clothes for men.

C.M.A. Discuss Important Trade Matters

Canadian Manufacturers' Association Convention at Vancouver Recommends Relief Measure for Firms Which Lost Money During War—Tariff Matters Discussed—Oppose Metric System—To Open Up Trade With the Orient

VANCOUVER, B.C. — The active work of the Canadian Manufacturers' Association convention has been brought to a close, though some Eastern manufacturers are still at the coast looking over the industrial situation. A feature of the closing business of the convention was a request directed to the Government for a measure of relief in the new excise taxes for those concerns which suffered losses during the period of the war and now are just commencing to reap profits from peacetime production. It is suggested in the measure that the Government deduct the losses of the previous years from the profits now obtained and tax the remainder.

J. R. Shaw said that during the war there were two classes of industries: Those which received war contracts had made large profits, and it was only right that they should be taxed on them. The other class of manufacturer found his production decreased during those trying times and the balance was on the debit side. It was for these concerns that he was pleading. There had been no dividends on the investments in these concerns and he thought it was only equitable that in the collection of the war profits tax this fact should be taken into consideration and deduction be made in addition to the ten per cent. exemption allowed on the capitalization.

Discussing the new budget taxes and stressing the need of more efficient means of Government collection, F. W. Stewart, Montreal, declared there was general antipathy to the payment of taxes when earmarked as such. He had discussed the matter with merchants all the way from Toronto to the coast, and found that taxes had resulted in a serious falling off in business. While it was felt that conditions would adjust themselves in time, he feared that before this many business failures would result.

Tariff matters occupied the attention of the convention for the greater portion of the morning. The appointment of a permanent tariff board was suggested to the Dominion Government by a unanimous vote.

An Empire Tariff Asked

There was no opposition voiced to a carefully-prepared resolution asking the Government to use its influence to hasten the adoption throughout the Empire corresponding to those now provided for in the customs tariff of Canada. This resolution was strongly endorsed by the manufacturers of British Columbia, who have been looking forward to a convention between Canada and Australia which will develop the already large trade between the two countries.

Oppose Metric System

Other resolutions adopted opposed any attempt to substitute metric system weights and measures for the present system in Canada and advised that proper displays of Canadian manufactured goods be placed in the countries to which trade commissioners are accredited.

The signing of a new trade treaty between Canada and France was urged, improved cable services were asked and a resolution called for the fixing of a label on all goods to show the country of origin.

In his valedictory, T. P. Howard, retiring president, predicted great advancement for the association and for industry in Canada during the next year, and expressed confidence that the association would have no difficulty in raising the fund which it was collecting for the purpose of amplifying its work.

"We in Canada must have trade with other countries," said the new president, J. S. McKinnon. "We must build up our traffic with the Orient, with Australia and New Zealand, and with South America. To do this we must have an enlarged and sufficient merchant marine to carry our goods, and it is only right that ships for the Pacific should be built here in British Columbia. New trade routes must be established and the seaports of the country must be developed. This is particularly true of the port of Vancouver, which seems to be the natural port of Western Canada. It will have extra attention from the association this year.

"The natural resources of the country must be developed to the very highest degree. All that Canada produces from her wealth of natural resources should be used in the manufacture of Canadian goods in Canada, wherever possible. We desire the finished articles to be made in this country, and do not wish to see our raw materials go elsewhere to be returned as manufactured articles. This would give more employment to Canadians and future citizens, and aid in building up the Dominion.

Aid All Sections

"This association is in no way sectional, and it desires to aid in the industrial and commercial growth of every portion of the country. We wish to have more attention paid to scientific research and technical education. The result of this will mean an improvement in the quality of 'made-in-Canada' goods."

Continuing, the speaker said that Canadian manufacturers stood ready and willing to discuss with any class of the community any great national problem for the betterment of Canada. He suggested that efforts might be made to initiate the study of Oriental languages in order that the Dominion could take advantage of opportunities offered for trade with peoples across the Pacific.

Pearl Grey Straw Fad in Men's Hats

Men's hats are beginning to show individually, like women's. The latest fad is the pearl grey straw with either black, white or grey ribbon.

A grey top hat was worn by Andre De Fouquieres, the famous fashion arbiter in the Bois a few afternoons ago, matching a waistcoat of the same shade.

The above are two new styles in hats shown by Ansley-Dineen Hat & Fur Co., Ltd., Toronto. The upper cut is of a soft felt, finished in either rough or smooth, and is made in seal brown, nut brown, dark and light gray, the light gray having a black band, and in dark green.

The lower is a stiff hat with a crown 5¼ inches high and a brim 2 inches in width. It is in black only.

TO PUSH TAILOR-MADES

The merchant tailors of Winnipeg are about to commence a campaign for co-operation in advertising for the purpose of setting forth the advantages and economy of buying tailor-made clothes. The retail clothing merchants had a meeting on May 3rd, when W. E. Humphries, of Stiles & Humphries, was elected chairman and W. M. Story, of Story & Story, vice-chairman. It was decided to hold monthly meetings for the purpose of discussing special interests of the trade.

Last Member of Bd. of Com. Resigns; New Temporary Appointments Made

James Murdock Makes Many Changes on Resigning—Government Pays Little Attention to Them—New Appointments Are Captain White, F. A. Acland and G. A. Dillon—Case of Board to Go Before Privy Council —in England.

WITH a score of unproven charges against all and sundry, the last member of the Board of Commerce, James Murdock, has resigned. The whole matter is sufficiently well known to the readers of Men's Wear Review to make it unnecessary to repeat in full the history of the dying hours of this body. Mr. Murdock, in his valedictory, practically charged Judge Robson with assisting a certain Western firm in the preparation of its brief in reply to the Board of Commerce when he (Judge Robson) was chairman of that Board himself. He further charged that members of the Cabinet were not only lukewarm to the Board, but certain members of it did what they could to baulk the activities of the Board. Mr. Murdock concluded by stating that he could not conscientiously continue a high-salaried official of the Government when he could do no good as a commissioner.

Sir Robert Borden, in replying to the wholesale charges made by Mr. Murdock, treated them lightly. He did not doubt the sincerity of Mr. Murdock's opinions, nor question his passion for work; but he believed that such opinions were due, perhaps, to his peculiar temperament.

New Officers Appointed

In the meantime, temporary appointments have been made to fill the vacancies created by the resignations of all three original members of the Board. Captain William White, K. C., the former secretary of the board, has been appointed as chairman, and the other two vacancies have been filled by F. A. Acland, Deputy Minister of Labor, and G. A. Dillon, Purchasing Agent of the Department of Justice. The latter two gentlemen have been given leave of absence from their present duties in order that they may discharge effectively the responsibilities placed upon them as members of the Board.

Is This the End?

The question of the constitutionality of the Board of Commerce is still undecided. The Deputy Minister of Justice, Mr. Newcombe, of Ottawa, is now in England in connection with bringing the case before the Privy Council. When that case will be heard is unknown; but the usual experience is that cases coming before the Privy Council are not decided with any marked degree of haste. It is well known, however, that the Board of Commerce has been a thorn in the flesh of many of the members of Parliament on both sides of the House. Men's Wear Review has stated before, and does s again, that the reason for the failure of the Board's work is not due to the lack of necessity for such a board and such work, but, rather, because of the methods which it adopted from the very outset. It commenced its activities on the assumption that every merchant, manufacturer and wholesaler in Canada was open to suspicion as a profiteer. It was a perversion of the well-established British conception of justice that a man is innocent till he is proven guilty. The spirit of co-operation which is a growing asset to the business life of this country was never appealed to by the Board; from the first the Board antagonized the retail trade of Canada.,

Whether or not the resignation of the last commissioner is really the end of the Board remains to be seen. Men's Wear Review believes that the manufacturing and retail interests of this country, so far as the clothing trade is concerned, is not averse to such a board operating in Canada for the benefit of the consumer. But if their work is to be successful, the methods to be pursued must change radically, and an effort made to enlist the co-operation rather than engender the antagonism of the entire trade.

Unloading Sales Were Hysteria

"In so far as the manufacturer is concerned," says R. S. Cull, of Guelph, "I cannot see how prices can recede when labor is demanding the continuance of the present high wages; I cannot see how there can be any reduction in the prices of clothes with linings, trimmings, buttons, etc., costing even more money than they cost last season. Workers are not working full time, and consequently production is not catching up beyond the reasonable demand that exists, and the manufacturers cannot afford to keep workers continually employed on speculative manufacturing. My own impression is that there is no possibility of a serious slump in the near future. Some of the retailers who got excited and started unloading sales are overcoming their hysteria; they realize that they must pay more for clothing, if they want good clothing."

FASHIONS PAST AND PRESENT

I met a man the other day, his age was four score years;
I asked if time had changed things much while he trod this vale of tears,
His reply was a snort of deep contempt, then he slowly shook his head;
Then half in earnest and half in jest, the old man to me said:

"There sure is changes everywhere, but the things that makes me stare,
Is this all-fired toggery that growed folks wants to wear;
Fur xample, take them close on you; oh, scuse me, don't get mad;
But I got to get this off my mind, it's the first real chance I've had.

"You see the gals o' my time would think you'r off your head
If you strutted 'round in flannels that was meant fur goin' to bed;
And them ties, good lands the likes o' them was nowhere ever seen,
'Cept on a mighty plutycrat or some high falutin' queen.

"And the wimmin's fashions, too, is follerin' nigh up on the men—
They keep 'em guessing all the while and fool 'em now and then—
Low necks, short skirts, silk stockin's you see everywhere to-day:
If a gal wore them things long ago, there'd be the deuce to pay.

"You bet your right young feller things is different now to-day;
But it seems so gosh darned silly growed folks carryin' on that way,
And they say to be a feller now getter be in the class;
That drives an ottamobil and plays shinny on the grass.

"Yes, I may be old, behind the times, no doubt, that's what you'll say;
But I'll tell you this, young feller, and then I'm on my way:
If you've got a spark of deacency, them sleepin' togs you'll can,
And shock yer friends by dressin' up and lookin' like a man."

The old man's viewpoint struck me his destine I understood;
And though time had changed the fashion, it his ideals never could;
Hoop skirts, tights, basks and ringlets must to him still grandeur seem,
Than a low neck's silk shod manikin, our present fashion's queen.

Could a retrospective picture have been flashed before his gaze,
Of cowhide boots and 'kerchief ties and the homespuns of past days;
There is nothing new I wager could please his fancies so
As a panoramic picture of the folks of long ago.

Hamilton. W. C. HUNTER

Other Features of the Budget; Other Taxes to Be Collected

Stamp Tax Must be Placed on Bills and Notes—Must Also be Placed on Transfers of Stock—Licenses Will be Issued at Nominal Fee—Tax on Sales.

IN addition to the information given in the insert in this issue, there are other points about the budget that must be taken into consideration by the retailer. These points are given below:

Stamp Tax on Bills and Notes

Subject to the provisions hereinafter set out no person shall transfer a bill of exchange or promissory note to a bank in such manner as to constitute the bank the holder thereof or deliver a bill of exchange or promissory note to a bank for collection, unless there is affixed thereto an adhesive stamp or unless there is imposed thereon by means of a die a stamp of the value of, if the amount of the money for which the bill or note is drawn or made.

(i) does not exceed $100...two cents,
(ii) exceeds $100, for every $100 or fraction thereof .....two cents.

(b) If a bill of exchange transferred or delivered to a bank or issued by a bank is payable on demand, or at sight, or on presentation, or within three days after date or sight, such bill shall, for the purpose of the value of the stamp to be affixed thereto or impressed thereon, be deemed to be drawn for an amount not exceeding one hundred dollars.

(c) Whenever a promissory note, payable on demand, is transferred or delivered to a bank in such manner as to constitute the bank the holder, for an advance made or to be made by the bank, a stamp of the value of two cents only is required to be affixed to the note or impressed thereon, whatever the amount of the money for which the note is made.

Stamp Tax on Transfers of Stock

No person shall sell or transfer the stock or shares of any association, company or corporation, by agreement for sale, entry on the books of the association, company or corporation, by delivery of share certificates or share warrants endorsed in blank, or in any other manner whatsoever, or accept the transfer or delivery of any stock or share unless in respect of such sale on transfer there is affixed to or impressed upon the document evidencing the ownership of such stock or shares, or a document showing the transfer or agreement to transfer thereof, an adhesive stamp, or a stamp impressed thereon by means of a die of the value of two cents for every one hundred dollars or fraction thereof of the par value of the stock or shares sold or transferred. Provided that in case of sale where the evidence of transfer is shown only by the books of the company the stamp shall be placed or impressed upon such books; and where the change of ownership is by transfer of the certificate the stamp shall be placed or impressed upon the certificate; and in case of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed or impressed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Provided that the first delivery by a corporation or company of such shares, or debenture stock, in order to effect an issue, shall not be subject to the tax imposed by this subsection.

(2) Any person who violates any of the provisions of this subsection shall be liable to a penalty not exceeding five hundred dollars.

Licenses

Every person selling or dealing in the articles upon which taxes are imposed as prescribed by this section may be required by the Minister to take out annual license therefor, for which license a fee not exceeding two dollars shall be paid.

Tax on Sales

In addition to the present duty of excise and customs a tax of one per cent. shall be imposed, levied and collected on sales and deliveries by manufacturers and wholesalers, or jobbers and on the duty paid value of importations, but in respect of sales by manufacturers to retailers or consumers, or on importations by retailers or consumers, the tax payable shall be two per cent; that the purchaser shall be furnished with a written invoice of any sale, which invoice shall state separately the amount of such tax to at least the extent of one per cent. but such tax must not be included in the manufacturer's or wholesaler's costs on which profit is calculated; and the tax shall be paid by the purchaser to the wholesaler or manufacturer at the time of such sale, and by the wholesaler or manufacturer to His Majesty in accordance with such regulations as may be prescribed, and such wholesaler or manufacturer shall be liable to a penalty not exceeding five hundred dollars, if such payments are not made, and in addition shall be liable to a penalty equal to double the amount of the excise duties unpaid.

Provided that a drawback may be granted of the tax paid on goods exported or on materials used, wrought into or attached to articles exported.

Driving Home a Needful Truth

Man Can't Eat Unless He Works

W. G. Hay, who has two stores in Toronto, believes that production is the one thing needful for this country, and that when it reaches normality prices will begin to come down. He has adopted an unusual method of telling his customers this fact that needs to be hammered home day after day because people seem to thing that it has so little to do with the prices of things these days. All over his two stores he has placed either to be read or taken home, a one-leaf article. It has a good point in it, and here it is:

Fish, Fruit and Vegetables

Put one hundred men on an island where fish is a staple article of sustenance. Twenty-five of the men catch fish. Twenty-five others clean the fish. Twenty-five cook the fish. Twenty-five hunt fruit and vegetables. The entire company eat what thus is gathered and prepared.

So long as everybody works there is plenty. All hands are happy.

Ten of the allotted fish catchers stop catching fish.

Ten more dry and hide part of the fish they catch.

Five continue to catch fish, but work only part of the day at it.

Fewer fish go into the community kitchen.

But the same number of men insist upon having the same amount of fish to eat as they had before.

The fifty men who formerly cleaned and cooked the fish have less to do owing to the under supply of fish. But they continue to demand fish.

Gradually greater burdens are laid upon the fruit and vegetable hunters. These insist upon a larger supply of fish in return for their larger efforts in gathering fruit and vegetables. It is denied them, and soon twenty of the twenty-five quit gathering fruit and vegetables.

But the entire one hundred men continue to insist upon their right to eat.

The daily food supply gradually shrinks. The man with two fish demands three bananas in exchange for one of them. The man with two bananas refuses to part with one for fewer than three fish.

Finally the ten men remaining at work quit in disgust. Everybody continues to eat. The hidden fish are brought to light and are consumed. Then comes a day when there is no food of any kind. Everybody on the island blames everybody else.

What would seem to be the solution? Exactly! We thought you would guess it.

For we repeat that you can't eat, buy, sell, steal, give away, hoard, wear, use, play with or gamble with WHAT ISN'T.

PUBLIC WILL FORGET TAXES BY FALL

(Continued from page 48)

still some way off. Along with other manufacturers in other lines, they say they are going to shave profits a little closer to meet the public demand for less expensive goods. At the same time, they believe that quality hats and caps will win out in the end and some of them have stated that they will not carry cheaper lines simply to meet the exemption price, because they feel it will hurt their business in the long run.

Hosiery men frankly state that the first affects of the budget on future business is to hurt the high-grade lines. The majority of the cancellations that have come in have been of the higher-priced goods, though they say there has been an improvement even since the budget was first brought down. Of course, they point out, there is not such a thing as silk hose to be had for $1.00 a pair and American stuff would have to drop 35 per cent. before it equalled the Canadian prices. They argue that the tax should have been placed on the excess of $1.00, rather than including the whole amount.

Shirt men seem more concerned with getting out any kind of shirts than with the luxury tax. Generally speaking, however, they take the same view as the manufacturers of other lines; they say it will have the tendency to popularize the exemption prices and to curtail extravagance in the fancier shirtings.

The jewellery lines have been hard hit by the tax and will be, unless there is some change. Business in these lines has been very dull since the bringing down of the budget.

Affect on Sporting Goods

Retailers who handle hunting garments tell about the same story as all other retailers. At first, their customers strongly objected to the tax of 15 per cent. on the total amount of their purchase and expressed the view that an exemption price should have been fixed as on other lines of clothing. However, they have come to see that hunting garments are largely a luxury and they are gradually becoming less disposed to balk at paying the tax as fixed by the Government. Retailers believe, however, that it will affect the sale of the higher-priced garments as the tax has affected higher-priced garments in the regular lines.

What Shirting Men Say

There is still such a shortage of shirts that the affect of the luxury tax is not of very great concern to shirting men at the present time. There are not many lines of shirts on the market that can retail at $3.00, and most all the fall lines will go over the $3.00 margin. For the present they are not worrying about the luxury tax; their worries are to get goods and get them made up into shirts for which there is a ready sale to the trade.

THE MAKING OF THE BUDGET

Continued from page 35

ing the luxury tax which they have to pay. In ths way, prices may be kept from going higher. If it will curb extravagance, a distinct service will be done to the other trade, for it has been the extravagance of the last few years that has sent prices to where they are and has made merchandising on constantly rising markets very difficult. A stroke against extravagance in this country is one of the things most needful at this time, extravagance in buying, in labor demands as well as in personal habits.

The third object, though, perhaps, not the least considered one from the standpoint of the Government, was to give this country a measure of direct taxation. The West has ben crying out against the customs tariff in favor of direct taxation. Now, they will get a taste of it and there are political prophets who believe that about one year of it will satisfy the West to the full. At all events, the people will get a good taste of direct taxation and the budget maker of 1921 will have more than a working knowledge of what this country thinks of it.

ARE SALES CONDUCTED ON REPLACEMENT VALUES

(Continued from page 53)

ings that they cannot replace at the price at which they sold them. It is doubtful if such a condition is healthy for the trade generally many of the more conservative, well-balanced merchants regret these frequent sales of good merchandise at prices which do not make provision for replacement.

Says Replacement Value Must Be Disregarded

A. W. Riley, chief of the "flying squadron" of the Department of Justice of the United States, recently condemned the practice of marking goods at replacement values. Mr. Riley alleged that some retailers followed the practice of marking up their merchandise with each new lot received at a higher price, instancing hosiery which had been marked up from $8.00 a dozen to $12 a dozen, even sometimes when the merchant had bought none at the last figure, but learned that that was the figure through quotations by salesmen.

"We maintain that this is palpably improper," said Mr. Riley. "If you want to do something and still comply with the law, you will make your selling prices based on the cost, plus carrying charges and interest." Mr. Riley claimed that they would sell more goods by this method. As an illustration, he cited the Wanamaker sale where a 20 per cent. reduction had been given on all lines with still a fair margin of profit. Mr. Riley advised the retailers to buy sparingly, claiming that only by this method would the manufacturer be able to catch up with production.

In spite of the fact that Mr. Riley condemns the replacement value system, in all probability the very example he used to illustrate his point, that of the Wanamaker sale, was the example of a man who was able to give a 20 per cent. reduction and still retain a fair margin of profit because he had marked many of the lines according to replacement value. If this is not the case, then Wanamaker must have a tremendous mark-up on his goods.

Advertising Should Be More Conservative

But getting back to where we started. Advertising should be more conservative than it is in many, many cases. The kind of advertising that one sees too frequently in Toronto and some other cities is the kind that undermines public confidence in the clothing business. Such big reductions as are offered from day to day cannot be given on the basis of present-day markets unless there is some good reason for it. Either the original mark-up was such that it would not stand the investigation of the Board of Commerce, the creditors are going to suffer, or there is some reckless advertising going on. And reckless advertising is unhealthy for the trade. In the long run, it does not help the merchant, either.

THE VALUE OF ORGANIZATION

(Continued from page 38)

23rd. It is my intention to stop over at the principal cities of Manitoba, Saskatchewan and Alberta in the hope that I may be able to come to some definite understanding regarding the organization of a Dominion Association of Retail Clothiers. If you are in sympathy with the proposition, lend your support by getting organized in your own locality and in your own province. Unity is strength and through a united organization a better understanding will result amongst the clothiers of this great Dominion.

"The bottom fell out of the wool market two or three months ago," said a Toronto wool dealer. "You can figure out how much it is down to-day when I tell you that for Ontario coarse wool for which we were paying 40 and 42 cents a year ago is to-day down to 18 cents. This is considerable over 60 per cent. of a drop. All grades are in practically the same position with the exception of fine imported wools. They have dropped about 35 per cent." This dealer, however, explained that the cost of wool did not enter materially into the price of the clothes to-day. Until other expenses, such as labor and the cost of trimmings decreased there could be no reduction of any account in clothing prices.

Are Woolen Prices Coming Down? Some Say Yes and Some Say No

Fact is Cited That Goods For 1921 Are Quoted at Same Prices as For Spring of 1920—On the Other Hand Shoddy is Up Higher Than Ever—Decline Gradual in Any Case.

THERE are two distinct opinions regarding the course which wool prices will pursue in the near future. Many claim that even with the large quantities of wool now held in Australia and the large domestic crop which have not been marketed will make a big difference in the price of woollens in the very near future. Other authorities claim that this large supply of wool will have an almost immediate effect on the market. One prominent wholesaler in Montreal advanced the opinion that within the near future there will be a distinct slump in the prices of all classes of woollen goods. He maintains that the Australian and New Zealand 1919 crops are now only being released coupled with the very large American and Canadian supply will reduce the prices of woollens almost immediately. Manufacturers will have to get rid of their present stock even if they must suffer a direct loss for wool, which could not be had during the war for 60 and 65 cents, can now be very readily bought at about 20 cents a pound, this being domestics.

One of the prominent weavers from Scotland who recently visited Montreal said that there could be no slackening or falling off in the prices of woollen goods. He said that any surplus which the Canadian or British public could not absorb would be very readily taken care of in the European situation. This European situation, he said, was a very serious one, and we could not expect to have much reduction in the price of woollens for the next five or ten years. As an example of this he quoted shoddy, which, before the war was sold at 1s. 6d. a yard, and is now sold at 10s. 6d., which, he said, was almost an unheard-of price, and there was no tendency toward a weakening.

Against the advocates that woollen goods must be high comes the fact that some American mills are offering goods both in textile and knit goods at the same prices for Spring 1921 as for Spring 1920 delivery. This, many claim, shows that the prices have passed the peak and are now on the return. No one expects a sudden slump but a rather easing off and a gradual decline.

The situation, many claim, however, depends on the attitude labor will take. If wages are to be increased as they have been, little can be done towards the reduction in the prices.

Twice-a-year Sale Brings Best Results

W. W. Wilkinson, of Galt, who has a large clothing department in his departmental store voiced an opinion to Men's Wear Review that has come to us very frequently of late. It was with regard to the holding of sales. Personally, he runs a big sale twice a year. "I have found that a big sale of this kind twice a year, and only twice a year, gains the confidence of the people. When we have our sale, the people know it is genuine and they crowd the store for the real bargains we offer" said Mr. Wilkinson. And Mr. Wilkinson, like many another man, wonders how it is that some retailers seem to be able to have a sale week in and week out at which they are always selling stuff away below cost.

In holding his twice-a-year sale, Mr. Wilkinson uses an abundance of printers' ink. In addition to a double-page spread in the Galt Reformer, he circularizes the countryside.

Fifteenth Annual Convention of Retail Merchants of Canada

THE fifteenth annual convention of the Dominion Board of the Retail Merchants' Association of Canada will be held in Vancouver, B.C., on Thursday and Friday, July 22nd and 23rd, 1920. This will be one of the most important conventions for retail merchants that has ever been held in Canada, and every province will be represented.

In order to unite business with pleasure, the executive officers have arranged for an excursion over the Canadian Pacific Railway, to run from Halifax to Vancouver, taking on at the various points those who wish to attend.

The excursion train will commence at Halifax, leaving on the following days:

Halifax	July 12
St. John	" 12
Quebec	" 13
Montreal	" 13
Ottawa	" 13
Toronto	" 14
Port McNicoll	" 14

and will pass through all the leading cities and towns.

From Port McNicoll they take the Canadian Pacific steamers over the Great Lakes to Fort William; from there to Winnipeg across the Prairies, through the magnificent Rockies. stopping at Banff and Lake Louise, and then on to Vancouver.

In returning, the excursionists are allowed the option of coming back via the Okanagan Valley, Sicamous to Penticton, down through the boundary country of Nelson, through the Crows' Nest Pass from Kootenay Landing, to Medicine Hat, and then back again East.

The excursion is open for any members who wish to invite their friends or to take any member of their family. Full particulars as to cost and other particulars can be secured by applying to the secretary of any provincial board, or to Mr. E. M. Trowern, secretary of the Dominion Executive Council, Room 49, La Banque Nationale Building, Ottawa.

Wool Prices Do Not Govern Clothing Prices

According to L. E. O'Neil, secretary of the Ontario Sheep Breeders' Association, the price of wool has very little to do with the price of clothing. In a recent address to the agricultural representatives of the province on "The Wool Situation," he said, in part:

"During the war the demand was for the coarser grades of wool, with the result that very high prices were secured for the Ontario production," Mr. O'Neil explained. "Now the demand is for the fine grades, and all Ontario wool, from medium combing down is left untouched. Much of last year's wool of the lower grades is still on the market, and wool houses holding it are unable to realize anything on it. Money is tight, and credit is scarce, and the result is that the big wool houses have quit buying. One of the largest wool houses in Boston is now in the hands of the receivers, while another has offered to liquidate at a loss of over five million dollars. Any buying at present is purely speculative. With us the banks have cut advances no fewer than four times from twenty-five to fifteen cents, and up to the present we have sold only 75,000 pounds of wool.

"Mr. O'Neil explained further that the state of the market necessitated close grading, with disadvantage to the seller. Whereas during war-time doubtful wool always got the benefit of the doubt and was graded up, now the same wool is graded down invariably. Illustrating this, he mentioned the fact that a lot of 10,000 pounds left unsold last July from a total output of 200,000 pounds has since been 'turned down no fewer than six times on grade, although it is equally as good as the other 190,000-pound lot that sold before it.'"

"WHERE-TO-BUY"

DIRECTORY

Belt yourself with "Victory"
The Davis Novelty Co., Regd.
Leather Goods and Novelties
212-214 Mappin Building
Montreal.
Uptown 398
Our Specialty—
Men's "Victory" Belts
If its "Victory" it's leather.

Telephone East 7526

GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.

Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

LINE WANTED—TRAVELLER, 17 years' experience. Asks for a good line for Quebec and Maritime Provinces. Write A. S., 164 Desfranciscains St., Quebec.

WANTED—TRAVELLER COVERING most of Maritime Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

WANTED — CAPABLE MAN FOR writing advertisements, trimming windows, decorating interiors, writing show cards; one who can assist in selling men's furnishings and shoes during rush hours. Write to The Hudson's Bay Company, Lethbridge, Alta.

To Bring Back Business to Tailors

Employers, Manufacturers and Journeymen Join Forces

Merchant tailors, woollen manufacturers and journeymen tailors in Winnipeg will make an endeavor to get together to combat inroads being made on their trade by ready-made stores.

This policy was favored at a recent meeting held at the St. Charles Hotel under the auspices of the Merchant Tailors Designers' Association, which body had as its guest, L. A. Denner, international secretary of the Merchant Tailors Designers' Association.

Outlining the difficulties which were besetting merchant tailors on account of short hours worked by employees, ready-made competition, and the sales taxes, Mr. Denner laid stress on better organization, giving interesting data respecting the recent convention at Cincinnatti and the progress made in sectional work and vocational training. Under the Smith-Hughes law, he said, the United States Government had made a generous appropriation toward vocational training affecting the tailoring trade, with the result that vocational training was spreading like wildfire throughout the States.

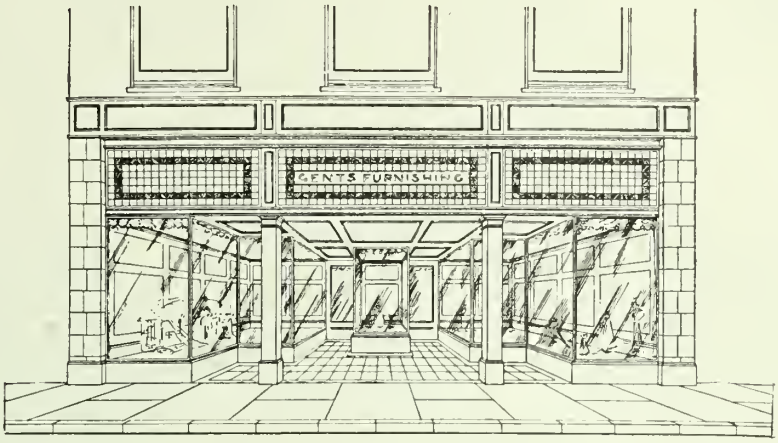
Dr. McIntyre, superintendent of schools, said that, so far as tailoring was concerned, this branch had not yet found a place in the curriculum of Winnipeg's technical schools, but he had no doubt that if proper representations were put forward and sufficient interest shown in the departure, proposals along this line would be given every attention.

Over 70 were present, with R. C. Macfarlane, president of the Merchant Tailors Designers' Association, in the chair, and among others present were S. R. Hunter, hon. president of the Merchant Tailors Association; J. S. Stephenson, president; R. Durrant, secretary, and H Jennings, treasurer; John Thomson, secretary, H. Rambaldini and W. H. Jenkins; J M. Curle, secretary of the Manitoba branch of the Retail Merchants' Association of Canada, and H. E. Morton, of the Canadian Credit Men's Trust Association, both of the latter making interesting speeches on the situation.

TRIPLE WATERPROOF VALUE
Waterproofs of the **FIRST QUALITY** for **MEN, WOMEN** and **CHILDREN**
D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS
FOR
Ladies and Men
We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and **absolutely dependable.**
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
SCHWARTZMAN BROS.
1448 St. Lawrence Blvd Montreal



about Your store - front

HERE is a mighty fine lay-out for a store front 25 feet or more in width. We have a book of store front designs and would be glad to send you a copy.

Plate Glass

Sheet Art Mirror Figured Prism

Zouri Metal Store Front Construction

Zouri Stocks carried at

Halifax Montreal Ottawa Toronto Windsor
Winnipeg Regina Edmonton Vancouver

THE BEST IN GLASS

The CONSOLIDATED PLATE GLASS COMPANY
OF CANADA LIMITED
TORONTO - MONTREAL - WINNIPEG

THE BEST IN GLASS

ARROW COLLARS

Were the first good collars offered at a popular price. They won their dominant place in favor on merit and they have maintained their signal leadership unchallenged for a generation. They are now what they have always been—the best made, best styled, best quality collars offered at the price.

Cluett, Peabody & Co. of Canada, Limited, Montreal

Exclusive English Patterns

A "Bond Street" Cravat

Miller
"Bond Street" Neckwear

Priced to escape the Luxury Tax.
Styled to promote Big Summer Sales.

This range of "Bond Street" neckwear shows seventy-eight attractive combinations in popular neat designs and polka dots. Both four-in-hand and bat wing styles. At the price

$7.50 Per Dozen

it is the best value in the neckwear market to-day. We could not duplicate the values offered here, if we were buying now, so we are making a leader of this range. Make it your leader for summer trade.

We have other assortments in stripes and neat allovers, priced at from $9.00 to $24.00. "Bond Street" values in all price ranges are the best you can obtain—this is an essential feature of "Miller Service."

Send an open order and get immediate delivery.

Warm Weather Furnishings for Immediate

- Hose
- Belts
- Bathing Suits
- Suspenders, etc.

Miller Men's Wear

LIMITED

MILLER BUILDING 44-48 YORK ST., TORONTO

Men's Furnishings of the Better Class

Get the Habit of Carrying Mackenzie Guaranteed Lines

MACKENZIE BRAND

And learn Why They Are Sold From Coast to Coast

MacKenzie Brand Shirts

will sell better every year.

They are the ideal shirt for Sportsmen, Farmers, Lumbermen, etc., because of their roomy cut, giving comfort in every movement. They are made from first class material and the workmanship is faultless.

We will be pleased to forward you prices and information. Write us to-day.

Our Lines are—

Mackinaw Clothing

Shirts Underwear

Socks Sweaters

Overalls and Pants

Mackenzie Limited

Ottawa Canada

Worthy of Your Consideration

Retailers want to deal with people who know why they have something to sell.

Did you ever stop to figure that the retailers you want to interest have advertising news for the public in every day's newspapers? Let the retailers have particulars of your goods at least once a month.

Think this over and let us strengthen your trade development work beginning in next month's

Men's Wear Review

143 University Avenue, Toronto

COPY PREPARED WRITE FOR RATES

The Price Prospect

PRESENT high prices for all lines of cotton goods show no prospect of a decline.

We have already purchased for next Spring's trade, underwear, shirts, bathing suits, etc., at prices averaging an advance of 30 per cent. to 40 per cent. over those of a year ago.

Dealers with stocks of Summer goods on hand need have no fear of a decline in prices and a consequent loss on their stock.

All the mills are late in showing their samples for Spring, 1921, finding it difficult to get quotations and deliveries of cotton yarns. Consequently, our salesmen will not call on you with Spring, 1921, samples till September.

Caulfeild, Burns & Gibson, Limited

60-62 Front Street West, Toronto

TRADE MARK

HERCULES

The Shirt That Sells on Sight

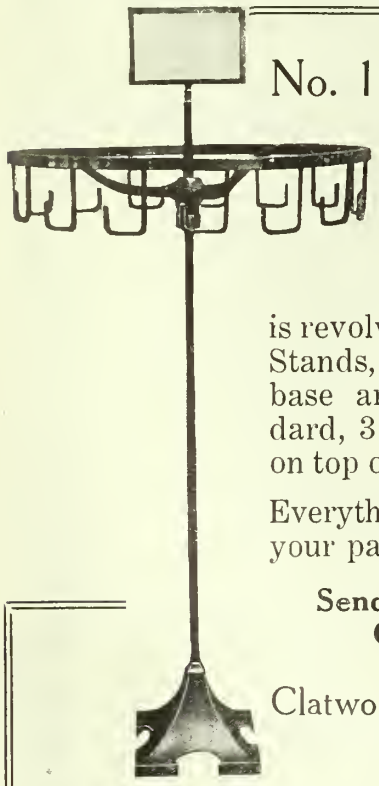
is the "Hercules" Brand. It makes an instant appeal to the man to whom a sensible, every-day shirt of attractive appearance and top value is a necessity.

Designed to fit and yet be roomy, the "Hercules" is full of shirt-wear that makes for comfort and durability.

The "Hercules" will prove a big business getter for you, and readily produce repeats. That is the kind you want.

The Hercules Garment Company, Limited

Head Office: Montreal — Factories: Montreal and Louisville, P.Q.



No. 1130 Eiffel Tie Stand

The Very Latest

is revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3 x 5 card holder on top of standard.

Everything in Stands for your particular trade.

Send for our new Catalogue

Clatworthy & Son Ltd.
Toronto

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"Made-in-Canada" Raincoats

Dominion Rubber System Products

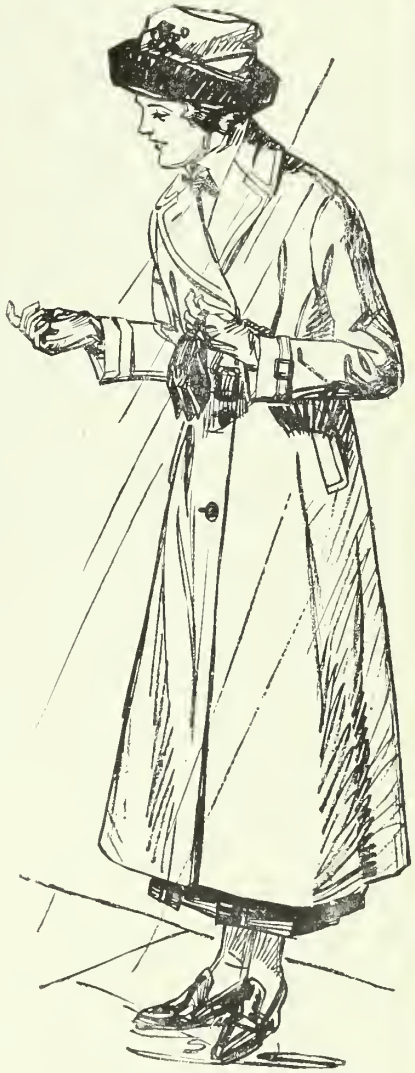
When you buy a Dominion Rubber System Product, you get a standard of quality and service unsurpassed anywhere else in the world

"DOMINION RAYNSTERS" are Dominion Rubber System Products. They are designed to meet the needs of Canadians. They are made in Canadian factories by Canadian workmen —and backed by the resources of the greatest rubber manufacturing system in the Dominion.

"DOMINION RAYNSTERS" give the dealer styles and sizes for men, women and children —in a line of raincoats that are unconditionally warranted as to quality, workmanship and service, and each coat carries the Dominion Rubber System guarantee label to insure satisfaction.

Why not specialize on these Made-in-Canada raincoats — that have an established reputation—and are well advertised?

For information as to styles, materials and prices, write our nearest service branch.



CANADIAN CONSOLIDATED RUBBER CO. LIMITED
DOMINION RUBBER SYSTEM
AND ASSOCIATED COMPANIES

DOMINION RUBBER SYSTEM SERVICE BRANCHES are located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Edmonton, Lethbridge, Vancouver and Victoria.

Tooke

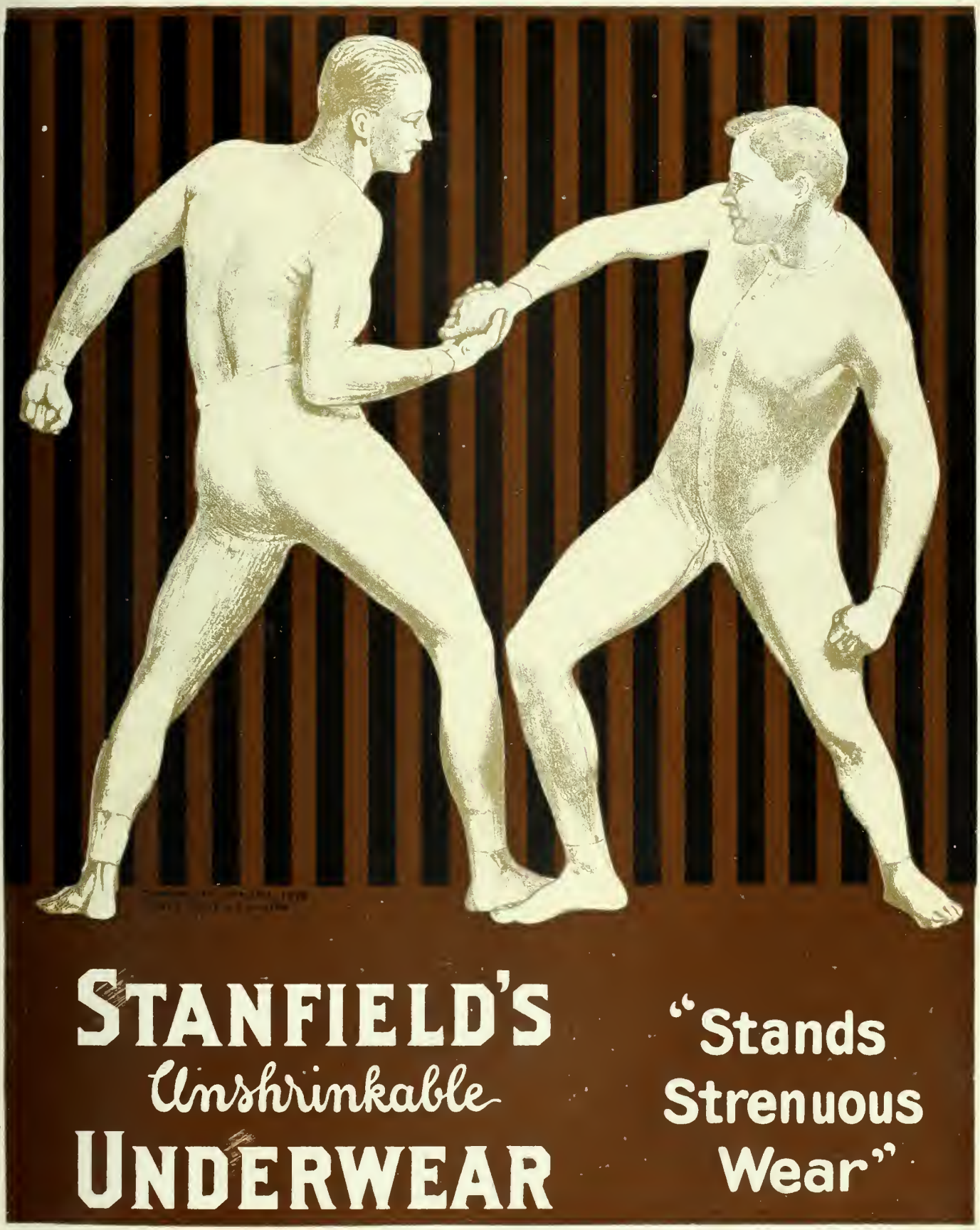
Collars of Fashion

TOOKE BROS. LIMITED

MONTREAL WINNIPEG
TORONTO VANCOUVER

MEN'S WEAR REVIEW

Vol X | Publication Office: Toronto, August, 1920 | No. 8



COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

an institution with an efficient staff concentrating our efforts —producing men's clothes that are "reliable," together with service that is Dependable.

ART CLOTHES
COOK BROS & ALLEN LIMITED

MADE TO MEASURE

MEN'S WEAR REVIEW, August, 1920. Volume X. Published every month by the MacLean Publishing Co., Limited, 143-153 University Ave., Toronto. Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

NO MORE SUSPENDERS

E. M. Suspender Belt

for

Work, Sport, Office or Dress

Invisible

Immovable

Pants Kept Up. Shirt Kept Down

Canadian Patent No. 176829 U.S.A. Patent Applied For

E.M. Suspender-Belt

Manufactured by

The Uniform & Equipment Co.

57 Colborne Street
Toronto, Ont.

Main 5435

Be sure to visit us at our Exhibition Booth, or at our Warehouse, 57 Colborne St.
You will receive a cordial welcome and no obligation to buy

SALES MEAN
RESALES WHEN
SELLING : :

The

Brill Hats and Caps

have put a world of character into hats and caps of all sorts.

Our Tweed hats and caps for men and boys are a little different from the ordinary and for correct headwear they are unequalled.

When these clever creations bear the Brill label all doubt as to their holding their shape and fit is at once dispelled. In buying, it is a simple precaution to remember the name—Brill.

Chamoisettes

Our splendid range at $19.50 is the peer of anything in the trade to-day. They are well worth more money and do not fail to see them.

English and Scotch Tweeds

Just received, a magnificent assortment of these justly popular tweeds. They will be made up with especial care, finely tailored, and silk lined, and the price only $24.00 per doz.

When in Toronto for the Exhibition visit our warehouse and we will show you through one of the most up-to-date Hat and Cap factories in the city. No obligation to buy.

The Brill Hat & Cap Co.
Limited

160 John Street, Toronto

ADMIRAL
COSY COMFORT
UNDERWEAR
GUARANTEED UNSHRINKABLE
NATURAL
WOOL
Made for Men and Boys
in Shirts, Drawers and
Form-Fitting Combinations
Sales Agent to Wholesale Trade
C.O.PATON
23 Foy Building, Toronto.
Made in
Canada

Palm Beach
REG. U.S. PAT. OFF.
THE GENUINE CLOTH
MFD. ONLY BY GOODALL WORSTED CO.

PALM BEACH
1 9 2 1

Do you recall *any* Summer Fabric that yields the honest stability and satisfaction of PALM BEACH CLOTH?

Is it any wonder that because of its own uniform goodness, it has transformed your entire Summer Season from a period of losses, risks and upheaval, to one of prestige-building and profit?

Is it surprising that men in every walk of life demand Suits of the Genuine Cloth at a given season of the year—just as they demand a straw hat?

THE PALM BEACH MILLS
GOODALL WORSTED COMPANY, SANFORD, ME.
A. ROHAUT, *Selling Agt.*, 229 FOURTH AVE., N.Y.

Palm Beach
REG. U.S. PAT. OFF.
THE GENUINE CLOTH
MFD. ONLY BY GOODALL WORSTED CO.

PALM BEACH

THE SUMMER-TIME SUIT

in a host of astonishingly beautiful styles, colors and patterns, will soon be shown for 1921. When your Summer Clothing manufacturer brings you his offering, keep a watchful eye for the clever new shades and designs which we have been devising for you during the past months.

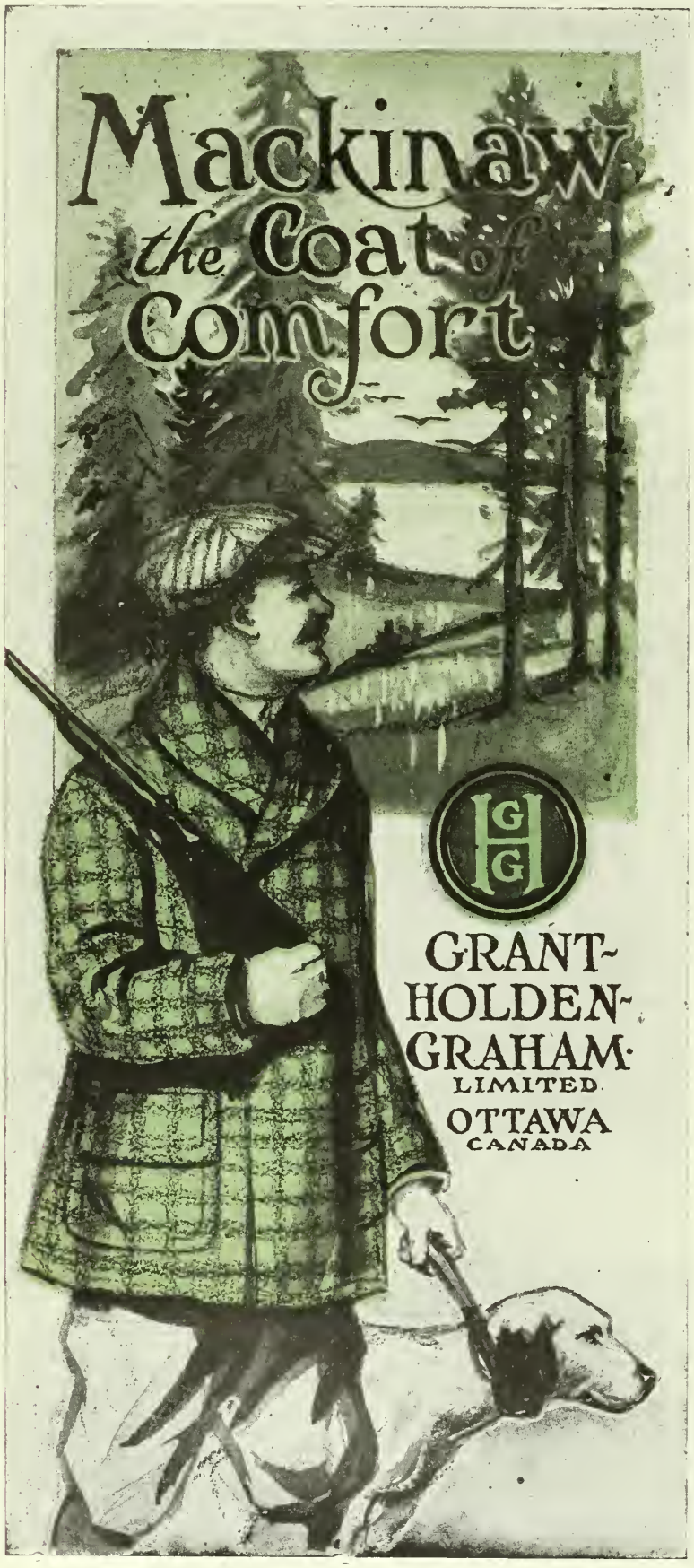
Behind the Palm Beach line is a plan of national advertising which, in scope and purpose, will be unfolded as nineteen twenty-one approaches, and which will be more far-reaching and helpful to you than ever before.

Be sure that the famous little trade-marked label is seen in every Suit you buy, for that label will be sought by the multitudes next Summer, and will keep the good name of your store respected and safe.

THE PALM BEACH MILLS
GOODALL WORSTED COMPANY, SANFORD, ME.
A. ROHAUT, *Selling Agt.*, 229 FOURTH AVE., N.Y.

Mackinaws

From Canada's Greatest Mackinaw House

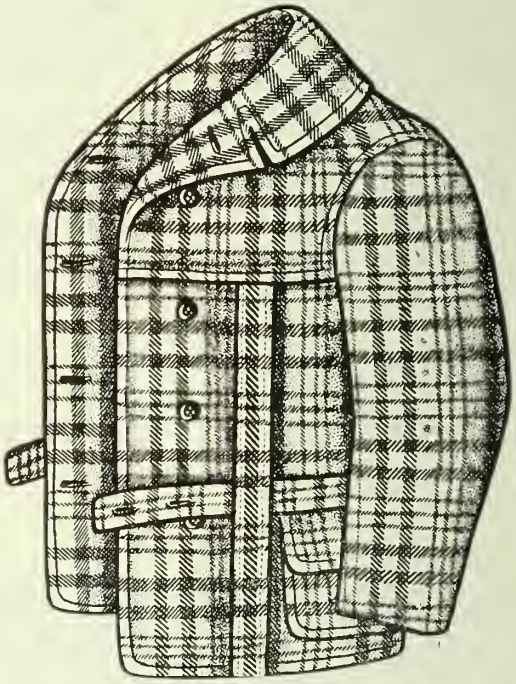


Made for the boy in the exact style as Daddy wears. They give ample protection, look smart and neat. Made double breasted, have shawl collar and with or without yoke.

No. 609
"Town" or "Young Canadian"
Brand Mackinaw Coats

"G.-H.-G." "Durabil" Mackinaw

No. 608.—Another example of our celebrated G.-H.-G. "Durabil" Mackinaw Sporting Coat in fancy plaids and stripes. A very handsome garment for pattern, cut and fit. "Durabil" Mackinaw is made up in exclusive patterns for our use alone.

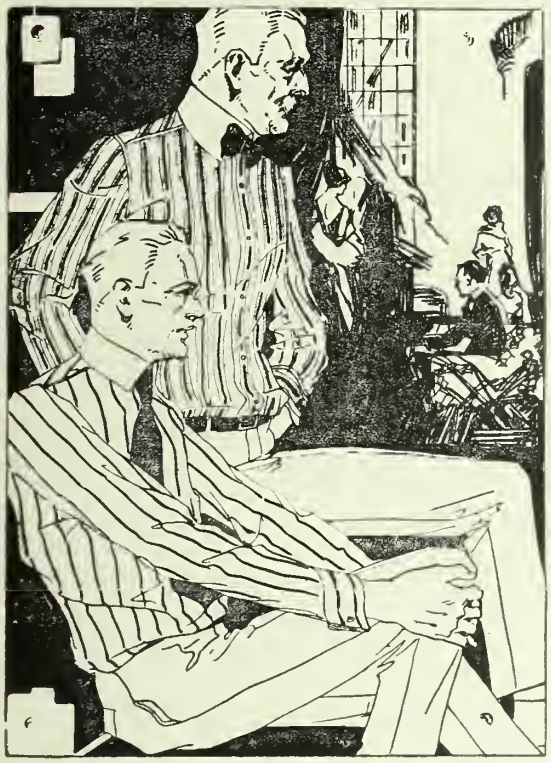


The coat that holds all the comfort dear to the heart of the out-door man, yet sacrifices nothing of style and the niceties of appearance.

These are the coats that give an added zest to the care-free hours spent in the open.

Caps and Shirts

To Interest Shrewd Buyers



And shrewd buyers number in their ranks merchant and consumer alike.

We please both, because everything is as it should be in the "Peck" line—quality, style, and price—all are right, and both merchant and consumer profit thereby.

PECK'S CAPS embody all that is distinctive and different in head gear, and are tailored to a nicety, to give style plus comfort.

PECK'S SHIRTS occur in a comprehensive and attractive range of the newest fabrics and color tones, and have the style and snap that please particular dressers—the men whose patronage reflects credit on your store.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

Market conditions point to advisability of immediate orders for

Carhartt Overalls

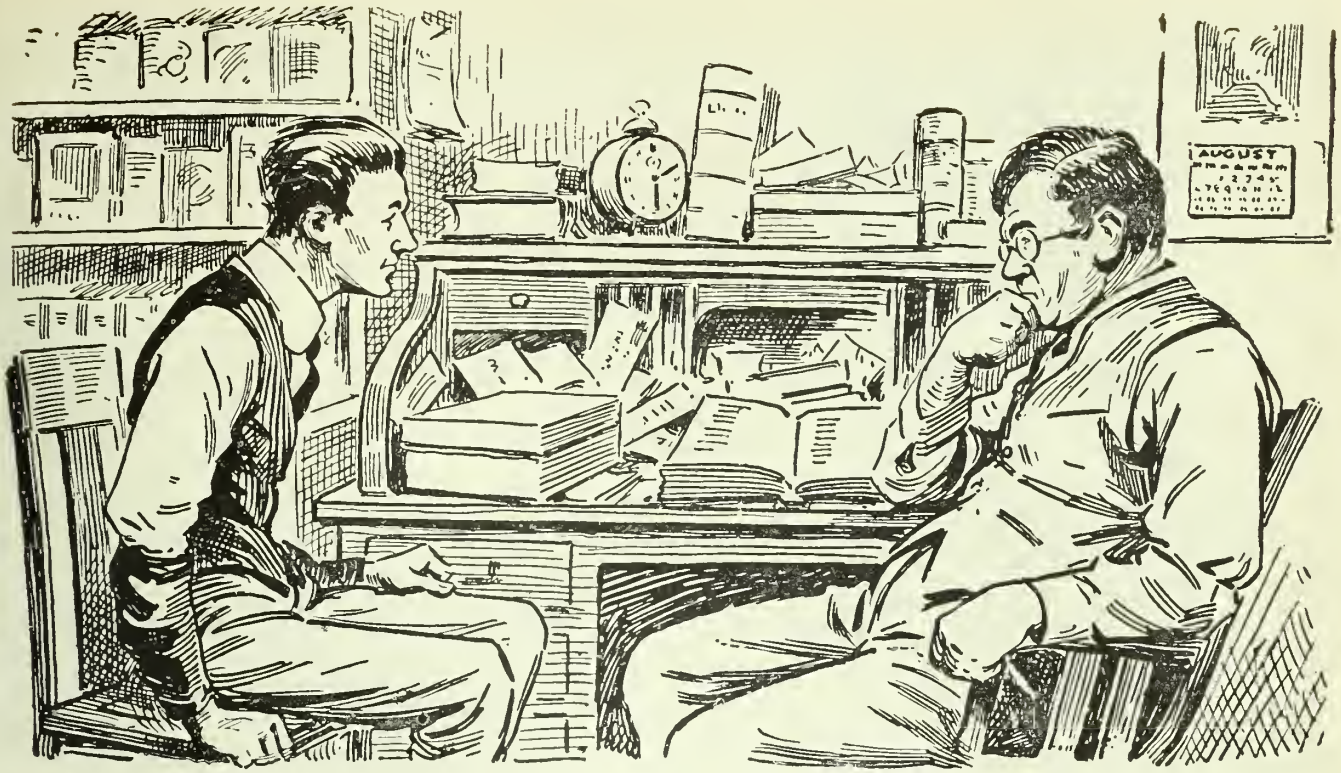
Allovers and Gloves

The continued scarcity of raw materials and restricted output, together with the persistent, heavy demand, have combined to stiffen prices, which show a decided tendency, if anything, to go higher. In view of these conditions, therefore, it would be well for every dealer who can to send along his order now for Carhartt Overalls, Allovers and Gloves, and thereby save himself possible disappointment in Fall and Spring deliveries. Since manufacturers, including ourselves, are producing only enough to supply visible needs, the force of this suggestion is apparent.

Hamilton Carhartt Cotton Mills Limited

Montreal Toronto Winnipeg Vancouver

Manufacturers of Carhartt Overalls, Allovers and Work Gloves



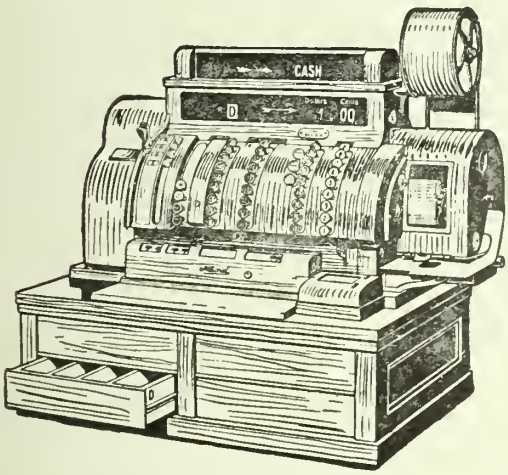
An up-to-date National Cash Register would tell if this clerk is worth the raise that he is asking for.

NATIONAL CASH REGISTER records would tell instantly whether this clerk had increased his sales enough to make him worth more money.

Up-to-date National Cash Registers give complete daily records of how much each clerk is selling and the number of customers each clerk is waiting on.

They show which clerks are the most valuable. They enable merchants to fix wages on actual selling records.

They give the records needed for a profit-sha ing or bonus system. This makes the clerks directly interested in the success of the business. It puts them on their mettle and results in increased business.



The National Cash Register Company of Canada, Limited

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Calgary.....714 Second Street W.	London.....350 Dundas Street
Edmonton.....5 McLeod Bldg.	Ottawa.....306 Bank Street
Halifax.....100-102 Granville Street	Quebec.....133 St. Paul Street
Hamilton.....14 Main Street E.	Regina.....1820 Cornwall Street
Montreal...122 St. Catherine Street W.	Vancouver.....524 Pender Street W.
Toronto.....40 Adelaide Street	St. John.....86 Prince William Street
Winnipeg.....213 McDermot Ave.	Saskatoon.....265 Third Avenue S.

FACTORY: TORONTO, ONTARIO

Display this Card
in your shop
window

The Overall That Goes All Over

THE STAR BRAND Overall affords complete protection to the clothes it covers, because of its ample proportions and fine fit.

Up to the latest clock-tick in the Overall World, and unsurpassed for durability, comfort and popular price.

Send for samples and prices.

Made by

The J. B. Goodhue Co.
Limited

ROCK ISLAND, QUE.

Montreal
211 Drummond Bldg.

Ottawa
76 O'Connor St.

"EVERYMAN'S"
Trousers

Made-to-Measure
Clothing

Ready-to-Wear
CLOTHING
(Everyman's Brand)

We now offer to the trade a line of high grade, ready-to-wear clothing at $18.00, $20.00, $25.00 and $30.00.

Immediate Delivery

STILL OPEN

A few agencies for Davis Bros. made-to-measure clothes. Write for sample cards, measuring forms and style booklet.

Davis Brothers
Hamilton, Ont.

COLOSSUS
THE BIG SHIRT

Made in Heavy Woven Cloth
in Plain Colors

Blue Chambray and Fancy Stripes and Checks

Extra large Body and Sleeves. Double stitched throughout.

Full Yoke and Pocket.

Extension Neck Band and Gussets.

A REAL WORKSHIRT

Value, Durability and Comfort

The CANADIAN CONVERTERS' COMPANY
LIMITED

MONTREAL

The "Prince"

ARROW COLLARS

ARROWS were the first good collars offered at a popular price. They won their dominant place in favor on merit and have maintained that signal leadership unchallenged for a generation. They are now what they have always been, the best made, best styled, best quality collar offered at the price.

Cluett, Peabody & Co. of Canada, Limited, Montreal

A Potent Sales Factor

will push your sales up to the sky-limit—nothing less. It is supplied you in the "RACINE" line of

Working Men's Wearables

The outcome of an exhaustive study of the needs of working men. Prominent "Wearables" are—

"Racine" Shirts
"Lifesaver" Overalls
and
"Samson" Pants

Designed and finished to stand the strain and stress of the modern workshop. Comfortable without being slack, they have every point of strain amply reinforced, while their tough wear and good shape add to their just popularity.

Put a winning edge on your "Workables" department by laying in a representative stock of the "RACINE" line.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 ST. PAUL ST. WEST, MONTREAL

FACTORIES:
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

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HAILEYBURY — Matabanick Hotel
SYDNEY, N.S. — 269 Charlotte Street
OTTAWA — 111 Sparks Street
QUEBEC — Merger Building
TORONTO — 123 Bay Street
SHERBROOKE — 50 Wellington St. N.
SUDBURY — Nichol Range Hotel
RIVIERE DU LOUP — Hotel Antil
THREE RIVERS — Main St.
CHARLOTTETOWN, P.E.I. — Queen and Sydney Sts.

Pleased Patrons
and Good Profits
A stock of warm, wonderfully comfortable, Atlantic underwear is an investment which yields the dealer big returns.
Wool from the backs of hardy Maritime sheep is knitted into soft, warm yarn and woven into garments which give absolute satisfaction. Atlantic garments never chafe or bind.
Their sale is good business. It ensures contented customers and good profits.
Atlantic Underwear
COMPANY, LIMITED
MONCTON N. B.
E. H. Walsh & Company
Montreal and Toronto
Selling Agents for Quebec, Ontario
and
Western Provinces
15
ATLANTIC

"Fit Well" WATERPROOF
BEST BRITISH MAKE

Raincoats that Appeal to Your Business Judgment

When you offer a customer a "Fit-Well" Waterproof, you are giving him a coat that really IS Waterproof—a serviceable all-round weather resister, that will render him impervious to the heaviest rain.

But you are giving him a stylish garment at the same time—one that is cut and tailored in such a manner as to impress the particular dresser.

"Fit-Well" Waterproofs are some of the biggest sales-boosters any store can show, because their value is self-evident.

Our representatives are now on the road with a full showing of our line in Gabardines, Tweeds, Leatherettes, etc., for immediate and Spring, 1921.

S. RUBIN & COMPANY

Mfrs. of the
"Fit-Well" Waterproofs

Our New Address:
New Sommer Building, 37 Mayor Street
MONTREAL

Here Are the Points To Drive Home

The maker of a good article like Kitchen's Railroad Signal Overalls can fashion the rivets of salesmanship and send them to you, the merchant, with unerring aim.

It is the work of the retail dealer, in advancing his business on sound lines, to perform the driving home of the rivets so that the final service is completed. Most merchants know that

KITCHEN'S "Railroad Signal" OVERALLS

are built with as much mechanical skill and careful planning as the big steel structure that must stand the strain at every point where force is applied. And our evidence of dealers' satisfaction is great enough to make a book.

The Kitchen method is to choose the best of materials that are combined in good work garments. We insist upon the most intensive tests and inspections. We give more than ample room in Railroad Signal garments, and we study every line of overall work to discover what is needed in an overall. We combine these qualities through intelligent direction and craftsmanship. We give the dealer the best service we can think of or read about. And we bring the merits of our garments to the attention of the consumer by advertising that reaches the instinct for good value. It pays to deal with Kitchen's.

The Kitchen Overall & Shirt Company

Brantford Ontario

Every merchant in the country will see the need of a warm, serviceable Ulster coat to retail—

At a Reasonable Price

The coat illustrated is made of Barriecloth, a new fabric of our own manufacture, and embraces the highest quality of tailoring, plus style distinction, yet moderately priced.

BARRIECLOTH is made in Black, Brown, Heather, Blue mixture, Green mixture, and Oxford Grey. This cloth is positively guaranteed to give entire satisfaction.

Samples mailed on request

The
Robe & Clothing Co.
LIMITED
Kitchener, Ontario

WB Barriecloth
WEARS BEST
REG'D
THE ROBE & CLOTHING CO. LIMITED
KITCHENER, ONT.

His Majesty George V

The utmost in hat satisfaction is assured you in our line of

"Monarch"
and
"Alliance" Hats

Popular Hats, retailing at a Popular Price.
Our salesmen will next month submit an exceptional showing of

Fall Hats

For immediate delivery and

Hats for Spring 1921

L. Gnaedinger, Son & Co.
90, 92, 94 St. Peter Street - MONTREAL

Established 1852

Made in Canada by British workmen who know how.

A Winning Combination

Every merchant will agree that a coat of genuine leather is an attractive piece of merchandise. So also is one of tweed or gabardine, when style goes hand in hand with quality.

But when it is possible to feature two coats in one—leather reversible with a contrasting fabric, then the combination is indeed a "winning" one.

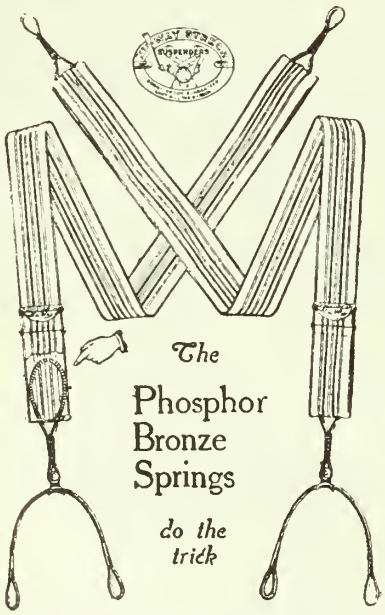
Our genuine leather coat is tweed or gabardine lined—reversible at will, thus adapting itself to all sorts and conditions of weather. It will appeal to your exclusive clientele.

Write to us for samples and price list.

VICTORY BRAND
VICTORIA RUBBER COMPANY

Office and Factory:
437 ST. PAUL W., MONTREAL

THE NU-WAY



Guaranteed to wear a year, give more comfort and yet cost no more.

If you want to handle a line of Suspenders, Garters and Hose Supporters with merits and profit, write for our latest price list.

Nu-Way Strech Suspender Co.
ST. THOMAS, ONTARIO

Announcing
our removal to
Darling Building
96 Spadina Ave.
Toronto
where we will be able to give you still better service in the future.

Ontario Cap Company

Remember the new address
Visit our warehouse Exhibition time.

MEN'S *Slip On*

FALL OVERCOATS and SUITS

To meet the new conditions prevailing to-day on the market we have installed a new department that takes care of your consuming customers whose pocket books are being drained by the H.C. of L. We have been successful in placing some two thousand on the market and we have more coming through at the low price of—

$15.00

In order to get there, we have to make a tremendous turnover on a very small profit and short terms, to roll the ball fast, so this Special offer at this special Price is at the Special terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

Men's and Young Men's Clothes Specialists

234 St. Lawrence Boulevard Montreal, Que.

Challenge Cleanable Collars.

CANADIAN CXL INDUSTRIES

There's real economy in Challenge Collars—with style and convenience thrown in. Tell your customers this. Tell them that a damp cloth will clean them—that they need no laundering and look so much like linen you can hardly tell them apart. It will mean more sales and bigger profits for you.

The working man will buy for economy's sake—the professional man for convenience.

We're advertising them in a Dominion-wide campaign telling the men who wear them that their dealer will supply them. If you haven't a full line in stock, write to your jobber to-day.

Challenge Collar Display stand and dealer helps are salesmen without salary. Write us about yours.

Write us for your supply of counter envelopes.

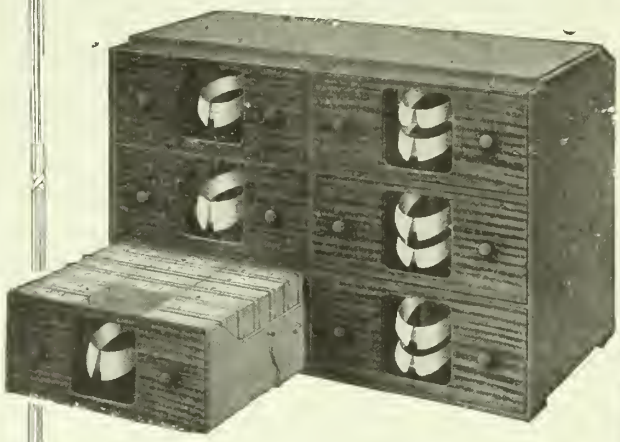
The Arlington Co. of Canada
Limited
Montreal Toronto
Winnipeg Vancouver
6

PY-RA-LIN

BOYS LION BRAND CLOTHING

LION BRAND
BLOOMERS
are
Distributed through the leading Clothing People from coast to coast.

The Jackson Mfg. Co.,
LIMITED
CLINTON, ONTARIO
Factories : Clinton, Goderich, Exeter, Hensall



Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

You can create an Ever-increasing demand By selling

JAMES CLOTHES

They will appeal strongly to your customers and enhance your reputation for

Boys' Clothes

JAMES & CO.
Limited
200-206 Adelaide St. W., Toronto
Call at our warehouse when visiting the Exhibition

Deacon Shirts

are made to serve almost every purpose

We manufacture

STARCHED SHIRTS
WORKING and OUTING SHIRTS
FLANNEL SHIRTS
BOYS' WAISTS
SATEENS
OXFORDS
TWEEDS
DRILLS
Etc.

The Deacon Shirt Co.
Belleville Ontario

GEORGE BRETTLE & CO. LTD

REGD. TRADE MARK OBERON

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

The Trusted Line for the Fall Trade

"OBERON"

BRITISH MADE

UNDERWEAR

BRETTLE'S famous brand, made in all garments and all sizes for Men, Youths and Boys, is recognized by progressive men's furnishers everywhere as being one of the leading and most reliable lines of British Underwear. Here are a few reasons why: "OBERON" Underwear is woven from high-grade yarns of soft, yet durable quality. It is ample cut and neatly, yet strongly seamed. "OBERON" Underwear looks and IS cosy and comfortable—giving the wearer complete satisfaction.

"OBERON" NECKWEAR

Brettles are actual manufacturers of neckwear, and have always in stock a wide and attractive range of ties in tasteful and exclusive designs, in all up-to-date colourings and especially suitable for the better to best-class trade. We ask our numerous friends who have not yet stocked these goods to make a point of sending us a trial order.

SILK HANDKERCHIEFS

We always hold well-assorted stocks in Madders, Plain Colours, Fancy Colours, and Jap Silks in plain hemmed and hemstitched lines—all of our usual high standard of quality and excellent value.

Samples at the Addresses below :

Western Provinces:
Mr. G. E. Ledder,
62 Grace Court,
Cornox Street.
Vancouver - B.C.

Eastern Provinces:
Marshall & Harding
Carlaw Bldg.,
Wellington St. W.,
Toronto

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

CANADIAN CAP TORONTO

A line made up to suit the most discriminating buyer

For sheer individuality and superior construction, our range of Hats and Caps are second to none.

Our knowledge of what is correct and effective accounts for the popularity of Canadian Brand Hats and Caps.

On September the 1st, our travellers will be going out with our new line for the Spring of 1921. For the variety in materials and styles, for quality, and for reasonable prices—this range for next spring cannot be equalled. See these samples before buying—and you'll agree.

Canadian Cap Company
221 Richmond St. West
Toronto Ontario

Get the Habit of Carrying Mackenzie Guaranteed Lines

MACKENZIE BRAND

And Learn Why They Are Sold from Coast to Coast

Mackenzie Brand Shirts

will sell better every year.

They are the ideal shirt for Sportsmen, Farmers, Lumbermen, etc., because of their roomy cut, giving comfort in every movement. They are made from first-class material and the workmanship is faultless.

We will be pleased to forward you prices and information. Write us to-day.

Our Lines are—
Mackinaw Clothing
Shirts Underwear
Socks Sweaters
Overalls and Pants

Mackenzie Limited

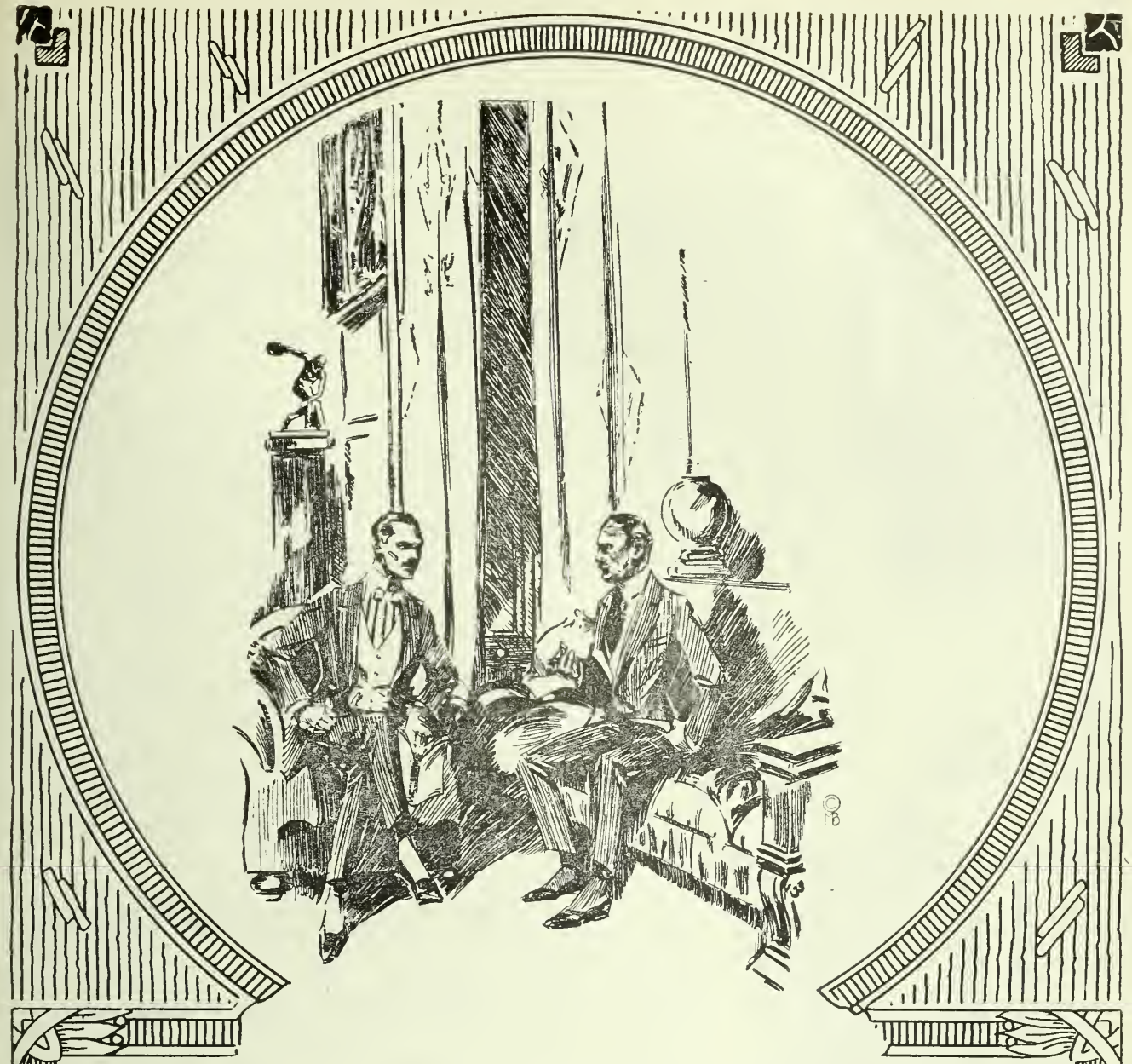
Ottawa Canada

MARATHON
WASHABLE FLEXYDE BELTS

The Marathon idea has been growing in popularity, to the point where Marathons are now the most popular belts for men—and their popularity will continue to increase because of the merit of the belt and the intensive national newspaper advertising.

ARE YOU SELLING THE FULL LINE?

Samples and prices on request to JONES & ROBINSON, BROCKVILLE, ONT.
Exclusive Canadian Distributors of Marathon Flexyde Belts.



When a man wants individuality in his clothes, when he wants those personal touches that mean so much, he wants something that is mighty important. And men do want it—that is the why and the wherefore of Leishman Special Measure Clothes. Clothes made to their owner's own particular measure, garments backed up with the cloth, the fashion, and the inside work—that unseen handiwork that keeps them always looking at their best. Leishman Clothes suit their wearer to a "T."

Wm. H. Leishman & Co., Limited

MAKERS OF

THE BEST TAILORED GARMENTS FOR MEN

Wm. H. Leishman & Co.,
LIMITED
68 Temperance St.,
Toronto

There are still openings in some places for representatives for our special measure clothes. For a good, sound business proposition along the clothing line, our Leishman agency cannot be equalled. Drop us a line, and we'll send full particulars gladly.

Perhaps you would like to see us personally. Visit us, then, when in Toronto for the Canadian National Exhibition. We would esteem it a pleasure if you call and examine what we have to offer.

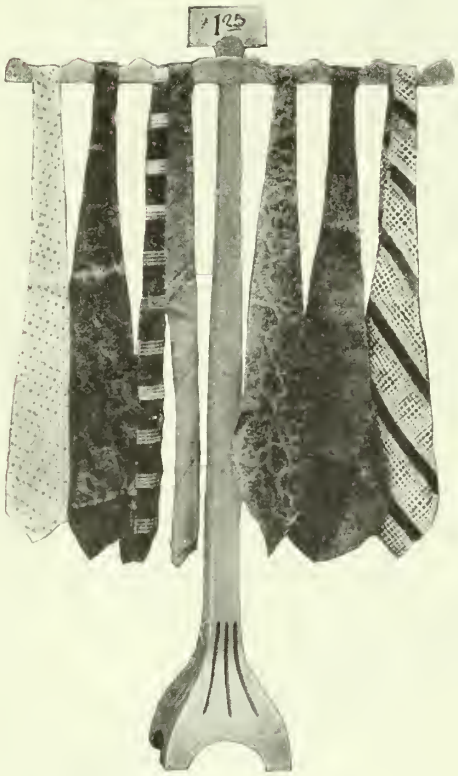
The Dale Wax Figure Co., Ltd.

Make Buyers out of Passersby

Goods well displayed are half sold. Make customers of onlookers by using our up-to-date fixtures.

The first step towards making a sale is making a favorable impression. Your merchandise will be judged. Show it to its best advantage. Its qualities are best enhanced by using the Dale fixtures.

We are always ready to meet your requirements in fixtures especially suitable for your trade:



Visit us at our warehouse when at the Exhibition, a a cordial welcome awaits you whether you buy or not.

Dale Wax Fixture Co., Ltd., Toronto.

MONTREAL, 150 Bleury Street
VANCOUVER, E. R. Bollert & Son
501 Mercantile Building

TRADE Hanson MARK

IT APPEARS ON ALL OUR SOCKS

Your reputation—*what is it worth?*

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

NOW

The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and

Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company

373 Aqueduct St., Montreal

Stocks carried at TORONTO and WINNIPEG

"Kayser" GLOVE

Real Chamoisette
MADE IN CANADA

Celebrated for Quality

The "Kayser" glove will maintain the reputation of your house for giving value. Your customers know that Kayser Chamoisette Gloves look well, wear well and are best in the long run.

Radium Hosiery
Registered

for men, women and children. It has proven particularly attractive to mothers who do nearly all the family's buying. Hosiery is one of her greatest needs, but her sense of value makes buying easy as well as inexpensive. She has learned the saving in purchasing "Radium" hosiery.

Absolutely dependable, comfortable, good-looking and long-wearing. In every style, weight, size and color to meet every selling need of the retailer.

P. K. COMPANY, LIMITED

Successors to

PERRIN FRERES & CIE
Sommer Building, Montreal

IDEAL

"Engecie" GLOVES

MADE IN ENGLAND.

PERFECTION OF MANUFACTURE.

ACME GLOVE WORKS, LIMITED
MONTREAL
SOLE AGENTS FOR CANADA

We have pleasure in advising the trade of our appointment as exclusive agents for these celebrated gloves.

The line comprises high-grade Lisle Thread and Chamoisette Gloves for men and women.

Some styles are now in stock—and during the month of August we will be showing a complete range for Spring (1921) delivery.

ACME GLOVE WORKS
LIMITED
MONTREAL

Equipment for Municipal and Industrial Bands

These organizations are always interested in distinctive badges, caps and uniforms. We specialize in equipping and manufacturing

Uniform Caps, Gold and Silver Embroidered Badges, Metal Badges and Buttons

For every class of uniformed employee, porters, firemen, chauffeurs, etc.
Scully Uniform Equipment business is quick and permanent, thanks to the high standard of material, workmanship and style that stamps its entire output.

Write for our illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY STREET, MONTREAL

Staunch and Sturdy, Like the Men Who Wear 'Em

Haugh Brand Products

bring in old customers year after year, but better still—they bring in NEW customers each and every year.

The Reason?
Sheer in—and—out, through—and — through, dollar — for — dollar value.

Write and let us have our man call, or send you samples.

Call and see us during Exhibition. We will extend a cordial welcome, and there is no obligation to purchase.

The J. A. Haugh Mfg. Co., Ltd.

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats

Thistle Brand

Your store will benefit with a stock of our

Waterproof and Motoring Top Coats For Ladies and Gentlemen

An ideal combination of beauty and utility, they are the greatest trade builders and trade holders any store can show.

Samples now being shown by our travellers.

THE SCOTTISH RUBBER CO., LIMITED

316 Notre Dame Street W. MONTREAL

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
606 CARLAW BUILDING, WELLINGTON ST. WEST, TORONTO
PHONE ADELAIDE 4449

THE Lang SHIRT

What the future may bring holds no fears for us nor for the dealers who represent us, because

THE Lang SHIRT

is for the man who takes pride in being well-dressed, and insists on Quality Shirts.

If you are particular about the kind of shirts you sell, your choice will bear the LANG LABEL.

The Lang Shirt Company, Ltd.

Kitchener, Ontario

MEN'S WEAR REVIEW

Issued on the first of each month

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Vol. X. AUGUST, 1920 No. 8

A NERVOUSNESS PASSING

IT seems inevitable that business conditions prevailing in the United States should be reflected on this side of the international border line. Every week there is an illustration of this fact; the most recent is that increases granted to railwaymen on the United States lines will be similarly granted in this country. When, two months ago, a wave of price-cutting began in the United States as a result of the sale announced by John Wanamaker, of New York, there were more than faint echoes of it in Canada. Many men in the trade who, perhaps, did not see far into the future and who were unmindful of the unalterable laws that govern the prices of all commodities, believed that the much talked-of slump had come and that they must seek cover. Good merchandise was not needlessly sacrificed, except in instances where financial pressure from above necessitated. And if care had been taken during the last few years to keep all assets liquid such instances would have been the exception altogether; there would have been very few of them.

The price-cutting wave of the United States has practically died out, having thrown upon the shores of 1920 a few wrecks that might have avoided disaster had greater forethought been exercised. The nervousness across the line has almost passed off, and the outlook for the Fall trade is daily brightening with improved reports of crop conditions. The same thing has happened in Canada. The prospects for 300,000,000 bushels of wheat from the West are exceedingly good and the general crop situation over the whole of Canada is most encouraging. There is no cause for furthur nervousness if, with what uncertainty there still is, merchants will attend to the legitimate requirements of the trade.

A NEW BOARD OF COMMERCE

DEMANDS are being made by the public press for further activities by the Board of Commerce and the Retail Merchants' Association of Canada have expressed themselves as not being opposed to its reconstitution along lines that will meet the demands of the public and do a real service to the Canadian people. Men's Wear Review believes that the Board of Commerce could render a signal service to the country if properly constituted and if its members approached the task before them in the proper spirit. But to start out on the assumption that every business man in Canada is a profiteer is not to appeal to the spirit of co-operation that has been shown by business men heretofore. If there are loopholes in the system of merchandising in this country that might be plugged up to the advantage of the public, we believe that business men are as anxious to plug them as anyone is. A round table conference at which men of the different branches of the trade were represented would do much toward this desired end. And, following such a conference, there is still enough honesty in Canadian business men to lay bare to the public the cases of profiteering amongst themselves.

BRIEF EDITORIAL COMMENT

CHEER UP! We may have a day or two of Summer yet before Winter continues.

* * *

WE HEARD of a grocer in Guelph the other day who charged a customer a tax on a ham that he bought. He is as bad as the Port Arthur merchant who charged $1.60 tax on a $16.50 suit.

* * *

THE RETAIL Merchants' Association passed a resolution admitting the press to the Dominion Board meetings in future. It might be well at the same time to appoint a Board of Censors.

* * *

AS THE editor of Men's Wear Review travels about the country complaints are constantly heard of men of the trade who are engaging in reckless advertising. A local organization which always results in a better feeling among the merchants would do much to get rid of the reckless advertiser.

Saskatchewan, Alberta, Manitoba and B. C. Taking Steps Toward Provincial Organizations

"I Look Forward to Formation of Dominion Organization by February, 1921," Says R. F. Fitzpatrick—Temporary Officers Already Appointed in Saskatchewan—Provincial Convention in B.C. Probably in September—Only Eastern Provinces Left to be Organized.

THE formation of a Dominion Association of Retail Clothiers looms up very promisingly at the present time. It will be remembered that R. F. Fitzpatrick, of Toronto, vice-president of the clothing section of the Ontario Retail Merchants' Association, was delegated by this section to attend the annual convention of the Dominion Board at Vancouver, held in that city late in July. In addition to attending this convention, he left Toronto under instructions to do considerable missionary work in the western provinces toward the formation of provincial clothing associations, having in view, of course, the ultimate formation of the Dominion Association. Mr. Fitzpatrick has returned from the convention, and his report is most encouraging for the future of the trade in Canada and gratifying to Ontario officers who have labored untiringly in their efforts to bring about a national organization for Canada.

Western Provinces Taking Action

Not only at Vancouver, where the convention was held, did Mr. Fitzpatrick come in contact with provincial secretaries of Retail Merchants' Associations and talk the matter over with them, but he personally called on clothing men in leading western cities and laid the proposition before them, emphasizing the advantages to be derived both from a provincial and Dominion organization. The response to his missionary effort has been most gratifying. In the province of Saskatchewan, a clothing section has already been organized and a list of officers submitted which will, in all probability, be confirmed when the clothiers of the province are called together. The officers suggested are A. E. Wyld, of Melfort, J. Wood, of Swift Current, H. D. McPherson, of Regina, Mr. Sheehan, of Prince Albert, and Frank Dunn, of Saskatoon. The secretary of the clothing branch will be, as in Ontario, the secretary of the provincial branch of the Dominion Retail Merchants' Association, and he is F. E. Raymond, of Saskatoon.

Probable B. C. Convention in September

Clothing merchants of Vancouver are enthusiastic for the provincial and Dominion organizations and so expressed themselves to Mr. Fitzpatrick. They feel that much can be gained by falling in line with the other provinces and forming a national association through which the interests of the clothing industry in general will be promoted and the standards of efficiency in merchandising, advertising and all phases of the clothing business improved. A committee of clothing men has been appointed, and the duty of this committee will be to get in touch with the different sections of the province with a view to calling a provincial convention of clothing men at which a clothing section will be properly organized and officers for the same elected. Mr. Fitzpatrick was informed that this convention would probably be called some time in September.

Manitoba and Alberta, Too

Manitoba and Alberta are also falling in line and it is more than likely that their provincial organizations will be completed before the end of the present year. Mr. Fitzpatrick saw W. E. Humphries, of Winnipeg, on the way out to Vancouver. Mr. Humphries is the president of the Winnipeg Retail Merchants' Association. As a result of their conference on the matter, Mr. Humphries asked Mr. Fitzpatrick to submit a report to him on his return to Toronto, telling what had been accomplished toward the formation of provincial associations in the other western provinces, and outlining the benefits that had been derived through the organization of the association in Ontario. Upon receipt of this report, it is understood that Mr. Humphries will begin the formation of the Manitoba organization.

In Alberta, Mr. Fitzpatrick discussed the question with F. L. Thompson, Edmonton, president of the local retail merchants' association, and with J. Garden, of Calgary, a prominent clothier of that city. They, in turn, are getting in touch with the provincial secretary of the R.M.A., Mr. Kallas, having in view the organization of an Albertan clothing section of the Provincial R. M.A.

Only Eastern Canada Remains

With the western provinces and Ontario now all well on the way to a complete organization within themselves, there only remains the eastern provinces to be organized. Quebec, New Brunswick, Nova Scotia, and Prince Edward Island are still without organizations, though it is part of the plan of the Ontario executive to set in motion machinery for the organization of these provinces as well as the western ones. With such splendid results following the work of Mr. Fitzpatrick throughout the west, it will be easier to get the eastern provinces to fall in line

Provincial Convention in 1921

"I think the outlook for a Dominion organization," said Mr. Fitzpatrick to Men's Wear Review upon his return from the west, "was never more hopeful and I confidently look forward to the formation of a Dominion organization of clothing men by February of 1921."

Representation on Dominion Board

At present, the clothing men of Canada have no representation on the Dominion Board of the Retail Merchants' Association as such. Mr. Humphries, of Winnipeg, is on the executive board but not as a clothing man. While attending the convention at Vancouver, Mr. Fitzpatrick was able to father and put through a resolution whereby the clothiers or any other trade section may be given representation on the Dominion Board when they have formed a Dominion Association. At present, none of the trades have formed a Dominion organization and it looks as if the clothing men will be the first to be able to take full advantage of this resolution.

TALK ECONOMY TO OVERCOME SALES' RESISTANCE

Strange as it may seem, it is possible to talk economy to a customer to overcome his resistance to purchasing. But it must be the economy of quality. The several lines of men's wear for Fall will not be any lower in price than they were a year ago, many of them will be higher in price. It will be harder to sell goods, particularly the goods that are expensive and on which there is a luxury tax. It presents a somewhat formidable difficulty to the proprietor and his salesmen; but it will have to be faced and overcome if merchants are to "carry on" as usual. There is and always has been economy in quality, and it might be wise with the beginning of the Fall trade to devote more time and attention to the study and exposition of quality to the customer. Point out to him that, while goods are high in price, it still never pays to get a cheap article. In the long run, the best article is the most expensive one; or, to put it another way, perhaps, the most expensive article in the long run, is the cheapest one. Fall will be a splendid time to talk values and the economy of good values.

Making the Boys' Department Pay; Separate Department for Little Men

Graftons', of Hamilton, Use Lady Clerks in Boys' Department — Liberal Use is Made of Premiums—Boys Always Remembered in Clothing Advertisements—Circular Advertising.

NOT only from the standpoint of immediate sales and good profits, but looking to the future, clothing men are beginning to see the great possibilities in a boys' department. To make firm friends with the "little men" is to retain their friendship as big men whether it be in the personal or the business relationships of life. It is worth while, therefore, to cultivate their friendship, to make them feel that they have a place in the world. In conducting a clothing store, it is worth while to look after their special requirements and to make them feel when they come into the store that there is a spot in that store specially reserved for them. Many merchants, in their advertising, too, do not overlook the boy; their needs are finding a larger space in the daily advertisements of many men of the trade than they used to. And merchants say it is a paying proposition

According to Mr. Watson, the manager of the Grafton store of Hamilton, this branch has devoted more space to the boy's department than any other of the Grafton branch stores. And it is a separate department, on a floor by itself away from the spot where the bigger men do their shopping. "Formerly, all our goods were on the one floor," said Mr. Watson to Men's Wear Review, "but we have found that it pays to have the boys' department on a floor by itself. Probably nine-tenths of the buying of boys' clothing is done by the mothers and they do not like to be bothered by having men around. They like to buy exclusively in a department by themselves." In Grafton's Hamilton store, this large department, too, has its respective departments in which boys' furnishings, hats, etc., are kept.

Grafton's have found that the use of lady sales clerks has been a good thing for the department. In the clothing department, they have two men and one lady who look after the needs of the boys. "We find that when it comes to selling the younger children," said Mr. Watson, "a lady sales clerk works very well. They seem to appeal to the mothers better and to show more patience with the kiddies, who are apt to get nervous when they are buying. In the furnishings department we also have a lady clerk."

"What draws the boys most is our premiums; we find them a great drawing card. They come in for footballs, baseballs, catching mitts, base-ball bats, hockey sticks and many other minor sport goods, which we give away as premiums. We give a premium for each dollar's worth of goods bought and when the premium reaches the figure which will purchase the article the boy wants, he comes in and gets it. So far as the premiums themselves are concerned, we secure as good premiums as the merchandise which we sell, believing that to give away a poor premium is not to hold business from the boys.

Keeping the Boys in the Fore

"We try to keep our boys' clothing

Continued on page 63

The interior view of Grafton's Boys' Department in their Hamilton store.

Some New Ideas on Salesmanship

President of Advertising Agency, Frank E. Fehlman, Outlines Principles Making For Successful Selling—Advocates Schools of Salesmanship — Consumers' Resistance To Be Highest This Fall.

WITH the exception of a handful of stores, most of them department stores, no store or group of stores to-day attempts to teach sales people fundamental laws based on psychology or the study of human nature, which will enable these sales people to sell customers more quickly, to assist customers in selecting the merchandise they are attempting to buy, or sell sufficient quantities at the time the customer is in the store.

And still you will meet store owners, store superintendents and employers of retail sales people, and retail advertising writers who tell you that it is impossible to get good sales people, and as soon as you get a good one and train him, he leaves and goes to the competitor across the street. I know of a large store in Chicago that employs a great many men. When I first suggested to the owner of this business that he form a training school for his own sales people, and that he permit some of his salesmen to study at a five days' selling school which I was conducting for a clothing manufacturer, his first objection was that his competitor would pick off the best men just as soon as he had educated them.

I admitted that he was absolutely correct in his statement, and that this would continue until he personally assumed the responsibility of directing the selling activities of these sales people through a school of his own, or through an outside school. He would continue to pay a premium for sales people and would continue to add to his selling cost just so long as he ignored some fundamental training for his employees.

Hundreds of stores with 25, 50 and in some cases 100 years of prestige and with reputations of fair dealing, low prices, and everything else that makes a store attractive, will turn over to a green sales persen on a bright Monday morning, its prestige and will never consider the effect that this sales person may have on the first ten customers that the salesman tries to serve. Thousands of dollars have been spent to bring ten new customers to a store. They are served by an inefficient, incompetent and uneducated salesman, with the result that this store gets a permanent "black eye," and in many cases the new customer never returns to the store, regardless of the prices offered, reductions, qualities, store service, store location or anything else that is used to bring new business to the store.

Sales people cannot be expected to know over night the technique of selling, nor the simple, common-sense things that an individual should employ when showing merchandise or when attempting to increase the average purchase of the customer when he is in the store. These things must be taught them.

Out in Harrisburg, Pa., is a retail shop that was opened in September, 1918. The owner of this business, Mary Sachs, is a graduate of the old school of selling, but when she opened her own store, she decided that she would incorporate two or three new ideas in her store service. She rented a shop that was three blocks from the main thoroughfare, she laid it out so that the merchandise was all enclosed, and customers were provided with five separate selling booths. The customer enters a booth, a salesman serves her uninterrupted by other customers, and she only sees a small quantity of merchandise at a time. The advertising of the store never quotes prices, except during the "twice a twelfth-month sale"; pictures are never shown in the ads, and instead of talking about ribbons, hats, coats, suits, furnishings, colors and a thousand and one stereotyped statements made by the average advertising writer, she confines her advertising to news of Harrisburg, and the news of her own shop which is developed by her customers. Her advertising occupies about 7 inches on 2 columns for a period of three times a week—rain or shine. During the first year she did a gross business of 15 per cent. Her sales people are the highest salaried sales people in the town. They know color combinations, they know lines, something of interior decoration, and they know a great deal about the merchandise in the store. With them selling has changed from the drudgery of showing quantities of merchandise, sorting stock and the dozen and one other details of many stores, into a fine vocation of professional selling. Once every two weeks this group meets and studies some of the new laws which have been developed by educators. Practically all their study is concentrated on how to understand people more quickly, and how to do things for certain types of people that will make them know of this store as a service institution rather than a shop dealing in suits, coats, hats, furs, etc.

The average store owner throws up his hands when the suggestion is made that he start a school. In 9 cases out of 10 he is an old-time salesman who was born with a certain knack for selling and training. He rebels at the idea of his being responsible for the improvement of the selling ability of his own organization, yet he must do this sooner or later, if he is to compete with the newer type of merchant who is presenting himself in almost every town and city in this country. Teaching is one thing and selling is another, but the average store owner can easily form a selling club and conduct it with the assistance of two or three of his own people. In every organization you can always find some one who enjoys co-operative work, and who can serve as chairman of a committee of three to plan their meetings, and store selling demonstrations and study classes. The De Pinna store in New York City have had a selling club composed of their sales force which has now been in successful operation for over three years. This club meets once a month and with its several committees practically suggests the store service of this very successful institution. Committees on efficiency, on accounting, stock keeping, stock arrangement, entertainment, etc., present their reports monthly and from their suggestions the store management evolves new policies and new plans for the successful promotion of this business. Of course the advertising manager finds it much easier to advertise this type of store, because he can emphasize the service of the store and bring new customers out of curiosity.

One of the greatest mistakes made by store owners and people who attempt to teach their selling organization, is that they pitch their selling plans too high and their educational plans too high. A man with an income of $10,000 a year, thinks differently, writes differently, talks differently and argues differently than a man who is making $25 or $50 a week. So it is best to start out with a simple plan, a simple program, and from [illegible] to more pretentious plans and scheme for improving retail store service.

Few sales people have any real idea of the merchandise they are selling, for the simple reason that their wants are simple and their expenditures covering a year are very low in comparison with some of their customers. The woman who buys 10 hats a year may find it a difficult thing to buy two or three at one time from a sales woman who can only afford 2 hats a year. A salesman who limits himself to 2 suits of clothing a year would find it hard to sell the average customer 3 or 4 suits at one time. Yet there are thousands of men in the United States, who, in spite of present high prices, invest in from 4 to as many as 12 suits in a year.

One of the surest and most effective ways for a sales person to explain all types of merchandise is for him to insist that everything that is bought for his home, his wife or his family be changed as new merchandise appears on the market. Don't use the same talcum powder months in and months out, buy a different kind of tooth paste, buy different brands of coffee, buy different suits made by different makers, buy different hats,

Continued on Page 63.

Beats Waste Paper Basket in Advertising Stunt; Makes Initial Bow by Giving a $5.00 Cheque

Shannon & Quinn, of Hamilton, Adopt a Scheme That Brings Good Results—Meeting Difficulties of Luxury Tax—Spends $15,000 a Year on Advertising—Dresses Over 300 Feet of Window Space.

ON April 10th, 1920, Shannon & Quinn opened up a new store on James Street, Hamilton. Just how to introduce themselves to the public was a matter which gave them a good deal of consideration. They were opening up a store which was to carry an exclusive stock of men's clothing—nothing else—and they wanted to let the men of Hamilton and the surrounding district know about it. They had confidence that it was worth knowing about, that they had something that would appeal to the men of that section of the province; consequently, they were willing to spend not a little money in making their first bow to the public. They reasoned that, just as they felt that a man wearing one of their suits of clothes would make a favorable impression wherever he might be, so they must make as favorable an impression with the men they hoped to clothe. Just how they introduced themselves to the public is told in the accompanying letter which appears on this page and by a fac-simile of the cheque which they issued on that occasion.

Did Not Throw it Into Waste Basket

"My whole idea," said Mr. Shannon, in explaining the scheme to Men's Wear Review, "was to get something that men would not throw into the waste paper basket. That is invariably the trouble with the vast majority of the circular letters that are sent out. I know from experience, for when I open my morning mail, in many cases I just glance at the top of the page and consign the letter to the waste paper basket. We mailed one of these cheques to every man in Hamilton and to many men in the outlying districts and we had results." Mr. Shannon showed Men's Wear Review a big stack of cheques that had been cashed on the opening day and within sixty days after that date, a stack that sufficiently testified to the results that had been obtained. "When men received this letter," continued Mr. Shannon, "they read it. The cheque was the arresting thing about it, as you can see. Not only did men come in to cash their cheques on merchandise but we had many replies from the letter itself. Some men returned the cheque, frankly stating that while they appreciated the receipt of the cheque they had no use for it at the present time. We knew that men had read the letter, that we had announced ourselves well to the public even though, for the time being, we might not have got business from such men."

Still Another Scheme

Shannon & Quinn had been in business only a little over a month when the Minister of Finance brought down the budget announcing that there would be a ten per cent. tax on all suits over $45; and, at the first announcement, it was on the total amount if over $45. They still wanted to prosecute their introduction as exclusive men's clothing outfitters. To further this they announced that the public could have their pick of the stock at $45. "We put in suits of clothes that cost us as high as $50," said Mr. Shannon, "but we did a big business for ten days and got to know a lot of people and made a lot of friends." He said that they needed some advertising and wanted to get off to a good start and this was another scheme they had adopted to bring this about.

Great Believer in Window Display

Mr. Shannon is a great believer in window display. In the Shannon & Quinn store and the Shannon & Grant stores combined, they have over 300 feet of window space to dress and they make the very best use of it. Everything in this 300 feet of windows is changed at least once a week by a man who devotes his entire time to window dressing. The windows are divided into many sections and a number of these sections are changed more frequently than once a week. The two stores are both on corners, and beautiful windows are stretched along the entire side of both stores as well as the front windows. Mr. Shannon says they notice immediately how the sales will fall away on merchandise after they have taken it from the windows.

Also Heavy Newspaper Advertiser.

Hand in hand with the window-dressing, Mr. Shannon runs his advertising. He is a firm believer in the power of newspaper advertising to the extent that he says he spends more than $15,000 a year with the Hamilton newspapers and in other lines of advertising. But the bulk of it is with the newspapers.

Shannon & Grant are, at present, running a $300,000 adjustment sale and

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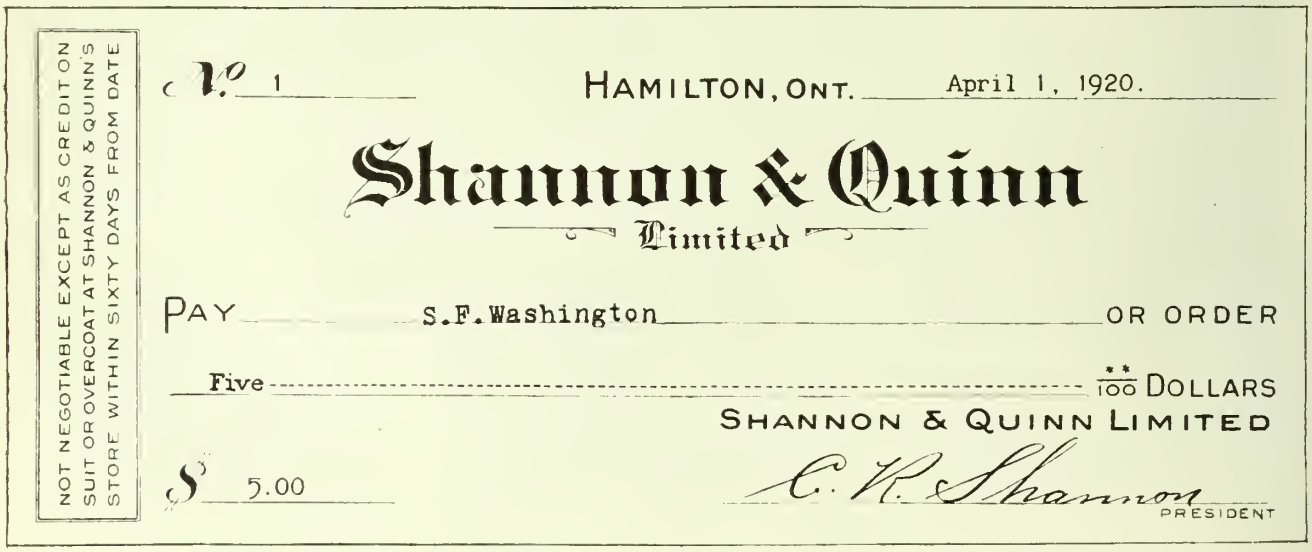
NOT NEGOTIABLE EXCEPT AS CREDIT ON SUIT OR OVERCOAT AT SHANNON & QUINN'S STORE WITHIN SIXTY DAYS FROM DATE

No. 1 HAMILTON, ONT. April 1, 1920.

Shannon & Quinn
Limited

PAY S.F.Washington OR ORDER

Five ** 100 DOLLARS

SHANNON & QUINN LIMITED

$ 5.00

C. R. Shannon
PRESIDENT

Merchandising on a Declining Market; New Conditions Create New Problems

Higher Standards of Salesmanship Will Be Required—Advertising Will Take on a New Value —Buying on Replacement Values to be Considered—Retailer Can Lead the Way.

IT is conceded by manufacturers and wholesalers in nearly all lines of men's wear that the peak in prices has been reached. Perhaps, there are a few odd lines yet on which there will be some advances; labor demands have a good deal to do these days with increased prices. Sooner or later, the time was bound to come when two outstanding conditions would dominate merchandising from the mill down to the consumer: One, that supply and demand would be more nearly adjusted than they have been during the last three years; the other, that prices would reach such a level beyond which the consumer would refuse to go. It now seems that that time has been reached; even in the face of increases that seem impossible to avoid, manufacturers state that they will try to keep prices from going any higher. The anxiety of the retailer to adopt a similar policy cannot be gainsaid; he is the one who bears the brunt of public criticism of high prices and has to meet whatever resistance there is from the consuming public.

Creates New Conditions

The coming of such a time in the history of merchandising puts an entirely new complexion on the outlook of trade. During the last two years, salesmanship has been comparatively easy; now it will be harder. There will be greater public resistance to those qualities of salesmanship that have to be brought into play by the man who stands behind the counter. It is undeniable that the consuming public is looking for lower prices. The daily newspapers have created the entirely false impression in the minds of the people that clothing men are profiteers, and this attitude has been aggravated by clothing men themselves who have indulged in an orgy of advertising during the last few months which lent itself to the view that enormous profits had been made in the trade. Now, the fact remains that, while prices seem to have reached the peak, the decline, as Men's Wear Review said six months ago, will be gradual. Prices are not going to tumble down like a house of cards and force legitimate merchants, who have used their profits wisely, into bankruptcy. The public is looking for much lower prices; much lower prices are not coming. It will probably be the Fall of next year before any marked change in prices will be noticeable; and much water will flow under London bridge ere then which may change again the whole complexion of the trade.

No longer does the easy dictum, "What Can I Get," almost entirely govern the trade; it is "What Can I Give." Merchandise will probably be easier to get than it has been of recent years. The retailer, if he be wise, will aim at higher standards of service, for, in the end, it is the service which a store gives that brings and continues to retain its patronage. That service can be largely given by the man who stands behind the counter. Salesmanship will mean more in the trade during the coming years than it has during the immediate years that have just passed. Courteous, painstaking honest salesmen who can wisely suggest to their customers and help them in the selection of their merchandise will be required behind the counter. In this same issue there is an article on salesmanship by Frank E. Fehlman which enunciates some new principles of salesmanship worthy the consideration of every man who handles merchandise over a counter. In it there are some wise suggestions for the proprietor to consider; he, too, can be a great factor and can do a good deal to improve the standard of salesmanship in his own establishment. The resistance of the consumer will be more pronounced from now on. His expectation of much lower prices will have to be explained away; for a year at least, the luxury tax will have to be paid; and payment of prices at their very peak will have to be justified. Therein is a task of salesmanship.

New Value of Advertising

Not only will the resistance of the individual customer he harder to overcome when he stands in front of your counter to purchase merchandise, but it will be harder to get him into your store at all. Competition will, from now on, be keener than it has been during the last two years. The scarcity of all lines of merchandise created an attitude of mind in the customer which prompted him to accept the merchandise offered without taking advantage of even what little competition did exist. Now, it will be different. People are not only looking for cheaper values; they are looking for better values at cheaper prices. Your advertising will take on a new value and significance and will have to be tuned to the different conditions that exist in the trade. There will have to be a new appeal in it, the appeal of good service, of sound values, of satisfactory merchandise. There will still be some extravagant buyers, but the will of the people as expressed in popular clamor is that lower prices must be given or they will buy less. With prices as they have been, their yearly budget has been getting out of hand. Now, they have to economize somewhere and it is for the retailer to tell them through their advertising where and how they can economize.

Replacement Values

There is still another important consideration which the retailer cannot overlook. During a rising market, one buys with uncertainty both as to accepted price and time of delivery. With markets stable, it is different again and mark-up is, probably, based more on cost than on replacement value. During a rising market, it is legitimate and wise to mark the selling price on replacement value. Will the same principle hold when markets are stable? Perhaps not. Profits may have to be shaved a bit to meet the public demand and to meet keener competition. Merchandising on stable markets will be easier than it has been during the last few years when there has been a wild scramble for goods. But competition will be keener, there will be more figuring with the pencil to ascertain how fair profits can be had on smaller margins. Prices will be fixed with the idea in mind of attracting by value rather than flattering the purchaser with a showy price. In displaying merchandise, economy will more largely govern than hitherto so that fresh orgies of extravagance may be curbed.

The retailer is the key to the whole industrial situation. He is the great medium between the consuming public and the manufacturer. This is illustrated a thousand ways every day. When the working man demands a higher wage he does so on the ground that the cost of living has advanced because he has to meet a heavier budget for the common necessaries of life. The spending of that budget is the history of transaction between the consumer and the retailer. The retailer, therefore, can do a public service by teaching and preaching economy through his store, bearing in mind that he is justly entitled to a fair, though not an exorbitant profit.

ST. THOMAS STORE SOLD TO UNITED FARMERS

The clothing store of S. Graham, of St. Thomas, was recently sold to the United Farmers Co-operative Company, Limited, of Toronto. It is the intention of the United Farmers to open a general store in that city in which staple dry goods, men's ready-made clothing, boots and shoes, and groceries will be carried. The stock was subscribed to by the farmers of Elgin county. The store will open about the 10th of August.

Conditions in the Woolen Trade; Demand for Finer Grades Continues

Buying and Selling at a Standstill—Coarser Crossbreds Not Easily Saleable—New Wages Award—Labor Costs Increasing—Advises Conservative Buying.

CONDITIONS in the woollen industry are well described in a London letter received by Men's Wear Review recently and which is as follows:

"The wave of pessimism which has swept over the woollen trade during the past few weeks still continues adversely to affect buying and there is practically nothing doing in either the wholesale or the retail ends of the business.

"The next few months will probably register a time of difficulty but the general opinion is that the troubles will pass and that when the present crisis has ended business will resume its level.

"The present is a time for all concerned to pull together and to keep cool heads and preserve unbiased judgment. It is a financial matter, no doubt, and when the first effects of this move have passed business will be put on a more stable and healthy basis. The speculators will have been eliminated and the genuine trade will not in future be affected by this parasitic evil which has been a portent of trouble all along.

All Want Fine Goods

"The extraordinary situation is today that everyone wants fine goods and tweeds, and other fabrics made from coarse crossbred wool are not easily saleable. Ladies have turned down tweeds, following the wake of the men's demand for botany and merino qualities. This does not tend toward the lowering of prices, except for the lower grades of cloth. Then there are no stocks of fine goods and any demand from the public will be at once felt by the warehouse men.

New Wages Award

"The wages award will be known shortly. It is said that the west of England manufacturers have fixed up their advances in this respect and one of the leading manufacturers in this district has affirmed that the new increase will cost his firm £40,000 a year. Here is another argument against lower prices. It is all very well to say that prices must come down but they cannot do so whilst wages and every other material incident to the manufacture of cloth, except perhaps wool, has advanced recently.

Only One Thing to Bring Down Prices

"There is only one thing now which can bring down the prices of cloth and that is for the spinners and manufacturers to get really hungry for work for their machinery. The output at present is lower than at any period previous to the war and the demand is greater. Should the demand drop off so seriously as to cause established producers to seek orders, then competition will be re-established and prices will fall; but as spinners and manufacturers are full up for about a year and the present prices of suits are based on the values of goods bought a year ago, it is misleading the public to give them hopes of lower prices in the near future. So far as one can see prices for suits, etc., must get higher before they can get lower.

"Textile manufacturers have been called this week to pay a ten per cent. increase to employees and other production costs are maintaining this higher figure."

Buyers Say Prices Higher

A buyer of one of the large wholesale houses in Toronto, who has just returned from a business trip to England, verifies the facts set out in this London letter in every respect. He went over to buy piece goods for suitings for spring, 1921, and came home practically empty-handed. He stated quite frankly that the cancellations that had been received by their firm were heavy, so heavy, in fact, that with the stock they had on hand it would unnecessary for them to place orders for more piece goods at the present time for the spring of 1921.

What he did say with regard to prices and deliveries bore out, however, what is contained in the above letter. Worsteds are in the greatest demand and show the biggest advances in prices, while tweeds are easier to get. While tweeds have advanced in price somewhat, the advances are not so sharp as on the finer grades of cloth. In October this buyer was in England and placed orders for worsteds at 22s 9d.; to-day they are asking 35s. for the same cloths. Grades that a year ago were quoted at 16s. are selling to-day for 28s. 6d.

Deliveries Next Year

The earliest delivery that is promised on these finer grades of cloth by the British manufacturers is some time in the early part of next year. Just as this London letter states, these manufacturers are not anxious for business; they treat one courteously but let it be known that they are not anxious to have further orders as they have all they can attend to for many months ahead. They are not hungry for orders and have not reached the point, as yet, when they are obliged to get out and hustle for business. Until that time comes, there cannot be a material drop in the price of fine woollen goods, even though there may be a much more marked drop in the price of the raw wool. Labor continues to be such an important factor in the manufacture of fine woollen cloths that, until the world's markets are fuller of goods than at present and competition enters more largely into production, manufacturers will not be in a sufficiently independent position to withstand the demands for continual increases in wages and manufacturing costs cannot be reduced.

Advises Conservative Buying

"I have not gone wrong in six years in my advice to the trade regarding buying," said this buyer to Men's Wear Review, "and my advice to them at the present time is to buy from hand to mouth only." He urgently warned against over-buying at a time when the markets were unsettled and when public demand was for lower prices; at the same time, he advised that legitimate needs be attended to.

LOVE INVINCIBLE.

(Lines suggested by a Straw Hat and a Wet Summer.)

Mocker, reminder of hopes unfulfilled,
  Whose sight recalls full many a joyous scheme
By which my eager, trustful heart, was thrilled
  While Summer still was nothing but a dream,
I would that I could thrust you from the place
  In my affections which you long have held
And let you perish in deserved disgrace,
  Unpraised, unmourned, unknelled!

'Twas not your beauty that first stirred my soul,
  For there are forms more gracefully designed
To serve me as a fitting aureole—
  Of softer texture, and of hue refined,
Rich in the curving glory of their shape,
  Bidding defiance to the fitful breeze
Which, mischievously, tempts you to escape!
  And you are not as these!

Yet have I cherished you throughout the years—
  You and your forbears, images of you—
Unmoved by warnings, disregarding fears,
  Hoping the sun would shine, the skies be blue!
Even a month ago, with courage high,
  And pausing not to count the awful cost,
Moved by your mystic charm, I swore that I
  Without you would be lost!

Your cold complexion, your unyielding brim,
  Contrasting violently with your band
Of raucous tints that makes the rainbow dim,
  Hinted of joys at our combined command.
I thought of other years, and of the tales
  That you and I, in self-deception, tell
Of undiluted pleasure which prevails
  In Summer—and I fell!

We went to Henley: and I brought you back
  With your firm dignity a thought impaired;
At Wimbledon you softened, and grew slack;
  Your spotlessness was gone, and I despaired!
So have I vowed that never, never more
  Will I submit me to your annual reign—
Knowing quite well that when next Spring is o'er
  I'll do the same again!

P. B.

Help Lay the Skeleton Bare; Ideas for a Window Display

New York Tailors Arrange a Display Which Shows Reasons For the High Cost of Clothing—Comparative Prices of Materials Now and a Year Ago—Idea Could Be Still Further Carried Out.

THE attitude has frequently been taken by Men's Wear Review that merchants did not give enough information to their customers regarding the high cost of clothing and the reasons therefor. It seems to us that there is a lesson for merchants in the manner in which the public have quickly fallen in with the luxury tax. The farther one gets away from May 18th, when the tax was brought down in the Commons, the easier does its collection become by the merchants throughout the country. Probably people are buying a little more conservatively and are after the less expensive lines of merchandise, but the fact remains that they are paying the luxury tax without much ado. They have been told why they must pay the tax and that they cannot get out of paying the tax; and that seems to be sufficient—they forthwith pay it. If clothing and haberdashery merchants in Canada would be equally as frank with their public, we believe they would get better results and would help to re-establish themselves and the trade generally in the eyes of the public which has been led away with ill-informed and damaging newspaper articles that have been writttn by men who knew nothing of the matter in hand except that it contained the germs of sensationalism and would, therefore, be acceptable to their particular public.

Would Make Good Window

There is a good suggestion for a window display in an exhibit which was staged by a number of New York tailors recently who started out to tell the public that they were not responsible for the high cost of the clothing which they sold. They wanted the H. C. of L. skeleton laid bare and they proceeded to lay it bare in the Waldorf-Astoria hotel. The exhibition consisted of a display of all the materials used in the making of a suit of clothes, with some emphasis laid on the fact that there were other things entering into the making of a suit of clothes than the mere cloth that went on to a man's back. These materials included bastings, silk thread, buttonhole silk, canvas, tape, wiggan, haircloth and the numerous other articles that are well known to the retailer of a suit of clothes. On each of these articles is a card showing the price of them in 1919 and the price in 1920. The obvious conclusion is that the tailor is not altogether responsible for the high cost of clothing.

From the retailer's point of view, several useful additions might be made to this array of important and pointed facts. Perhaps a more useful comparison could be made by quoting the pre-war prices, not only of the materials going into the making of the present-day suit of clothes, but also the higher wages that have to be paid to the men who make the clothes. What the retailer needs to do to clear himself of a thousand unjust accusations that have been and are still being made against him is to show the public that the high cost of clothing is not due to excessive profits which are finding their way into his bank account. Moreover, people are continually comparing prices to-day with those which obtained prior to the war and some striking comparisons could be made in using pre-war and present-day prices. While a suit of clothes has increased in price about one hundred per cent. or a little more than that, the cost of so many of the materials going into the suit has increased two, three, four and five hundred per cent.

In such a window display other information might be given to the public. The increased cost of labor should be made a prominent feature of the window as it is one of the principal causes of the high cost of clothing. Generally speaking, labor costs as much higher to-day as a suit of clothes itself, taking no notice of the higher costs of materials. Moreover, there is increased cost of transportation, higher cost of fuel and machinery, increased taxes to be paid, and considerably higher expenses in connection with one's sales organization to be met. Salaries have jumped one hundred per cent. since the outbreak of the war.

The simple fact of the matter is, as every merchant well knows, that the larger profits have been made due to increased turnover caused by the home-coming of the soldiers from the fields of battle. In other words, the increased profits have been due to perfectly natural causes in which every other legitimate merchant—the grocer, the hardware man, the jeweller, etc.—have equally shared. There is no reason why the public should not know the facts and a window display after the plan adopted by the New York tailors could be worked out very effectively by merchants and would be very helpful in educating the public along lines concerning which they are very ignorant.

Awaiting Lower Prices in U.S.

Spring Offerings at 15 Per Cent. Reduction—Buyers Said to be Holding Off

The uncertainty in the men's wear trade in the United States is being reflected in the faint response of buyers for spring goods of 1921. It seems evident that buyers there have their ear to the ground expecting further unmistakable demands from the public for lower prices. It is believed that several private showings of several of the spring lines have been made to big buyers, though no announcement to this effect has been made as yet, and that they delayed placing their orders on account of the state of the public mind which is crying out for lower prices. One selling agent opened his spring line at a reduction of 15 per cent. on prices quoted last year and there is a feeling broadcast that still greater concessions will be made before the spring buying season has advanced.

Large Surplus Stocks

In dealing with the situation in men's wear lines, the Journal of Commerce says that this market is in a more critical state that the dress goods market. "Both were stunned by the flood of cancellations," says the Journal, "but the clothiers had more difficulty in disposing of their surplus stocks than did the dress manufacturers. As a result of the large amount of merchandise piled up in the factories, the clothiers are making no plans for the next season, preferring to wait until later in the year. If a demand is created and the public shows a disposition to buy they will probably enter the piece goods market for only enough goods to fill the orders on their books.

Mills May Omit Coming Season

"So doubtful is the outlook in the men's wear trade that it is believed a number of mills will omit the approaching season entirely, keeping the mills idle or manufacturing dress goods instead of the heavier materials. It is said that some factories believe there are enough goods available to-day to meet the demands that may arise for the next season."

The Journal goes on to say that jobbers are offering lines of men's wear at a 30 per cent. lower price than the present mill quotations, but that, in spite of this, there is little trading in progress.

Rickson's Gents' Furnishing Store at Courtenay, B.C., has recently been remodelled and an addition of 40 feet by 40 feet made at the rear of the store. J. Rickson, the manager, will carry a more complete line of men's wear, including boots and shoes.

Slogans for Men's Wear Stores

Local Conditions Have Much To Do With Framing Slogan—Slogan Can Be Used as Offset to Continual Sales—Merchant Advises Changing Slogan Every Year or Two.

By Frank H. Williams

A SLOGAN is a mighty good business-builder for the retail men's wear store provided the slogan is a good one. A slogan is a constant talking point, it provides a point of continuity for the store's advertising matter and it serves as a mark for the store to shoot at.

But what constitutes a good slogan? What sort of a slogan shall the new retail establishment adopt?

Shall it hammer hard on service, or price, or quality? Just what is the sort of a slogan that will attract the most attention from the public and cause the most people to come to the store and purchase goods?

Local conditions have as much to do with the framing of the right sort of a slogan as anything. If a new store is starting up in a town where the clothing stores have been somewhat asleep then the slogan "The Store That Does Things," would be appropriate and business-building. If the store is making a drive against "sales" and is maintaining its prices constantly then the slogan, "One Price the Year Round," would tell the store's story quickly and forcefully.

But though the exact wording of the slogan should be determined by local conditions and the character of the store, it would seem as though the shorter and snappier the slogan is, the more it will be calculated to do things in a business way for the establishment that adopts it.

For instance "Comparison is the Lever That Turns Business Our Way," is a mighty good slogan except for the fact that it is too long. It's too much of a mouthful. It's not the snappy, peppy sort of a thing that lends itself readily to repetition or to consideration.

On the other hand, "The Store Ahead," tells a whole story in a short, concise manner and is calculated to make people think and talk and is, therefore, the sort of a slogan that will be most effective for the store that is using it.

And here are some other short, snappy slogans which are of a snappy, peppy, business-building character:

"The Friendly Store."
"The Fastest Growing Store."
"Where Quality Rules."
"Ohio's Greatest Clothing Store."
"The Store That Saves You Money."
"The Store That Undersells."
"Come Where the Crowds Come."
"YOUR Store."
"Where Style Reigns."
"The Logical Clothing Store."
"The Cheerful Store."
"Aristocrats of Men's Clothiers."
"The Greatest Store for Values."
"Clothing Hustlers."
"Men's Quality Clothes at Lowest Prices."
"You Can do Better at Smith's."
"The Big Store With The Little Prices."
"Watch Us Grow in 1920."

It is good business policy to vary the slogan now and then, every other year or so. Though the slogan may be nearly perfect it will in time, like everything else, become worn out and when it does, then remember that "The Store That Does Things," justifies its use of that slogan by changing it!

THE NATIONAL EXHIBITION

Not only is the National Exhibition to be held in Toronto in August the gathering together of the best products made or grown on this half continent, but it is a season of tremendous business in this city. Ordinarily, the merchants from far and wide hold this two weeks in reserve as a time in which they visit the big houses in Toronto, look over their stocks and buy goods quite freely. And they have always found the wholesalers and manufacturers glad to see them and to be of the utmost service to them.

Perhaps this year will be an exceptionally busy one in this respect. Men's Wear Review has talked with many of the wholesalers and manufacturers in the city and they state that they are expecting big business during those two weeks. They have stated without reserve that many cancellations have come into them during the last few months. The West, in particular, has sent in hosts of heavy cancellations. The feeling in business circles here is that the West, with the rest of the country, will recover in good form when the success of the Western crops is assured. Wholesalers and manufacturers have accepted these cancellations without a murmur; many of them have felt—and there is ample justification for their opinion—that goods cancelled could not be bought at lower prices and that merchants, sooner or later, would require the very goods that they had cancelled.

During these two weeks, they are expecting, at all events that there will be a reinstatement of many of the orders that have been cancelled and that there will be heavy sorting business placed by the merchants who visit Toronto on that occasion. They have made all preparations to give the best possible service to the men of the trade and to accommodate them in every way possible. They are expecting big business and, almost unanimously, they are optimistic that the business for Fall, 1920, will be substantial, if not equal to that of a year ago.

ALL OFFICERS OF DOMINION R. M. A. RE-ELECTED

The officers of the Dominion Retail Merchants' Association for the year 1919 were all re-elected for the ensuing year. They are as follows:

The executive is: President, J. A. Banfield, Winnipeg; first vice-president, J. G. Watson, Montreal; second vice-president, W. P. Ball, Assinboia, Sask.; third vice-president, A. O. Skinner, St. John, N.B.; fourth vice-president, T. A. Gaetz, Red Deer, Alta.; fifth vice-president, W. J. Hopgood, Halifax, N.S., and Prince Edward Island; sixth vice-president, G. H. McRobbie, Vancouver, B.C.; treasurer, Henry Watters, Ottawa; secretary, E. M. Trowern, Ottawa.

From Vimy Ridge to Owen Sound; Two Veterans Make Successful Flight

Business Built Up By Consistent Advertising—Displays Should Be Changed Weekly—How A Two-Dollar Hat Rack Paid For Itself—Each Unit of Display Should Be Properly Dressed.

ANY person who knows Owen Sound, Ont., has always had the idea that a store to be successful would have to be considerably north of the market square because the place is so laid out that it was felt it would be suicidal for a merchant to get near Eighth Street. As a matter of fact, there has always been a sort of underlying impression that the business section of the city ended with McQuaker's grocery, the Patterson House and Parker's drug store. Anything beyond that did not count. Why this should be so, the writer cannot explain. He knows Owen Sound like a book, realizes that it is one of the liveliest little cities on the North American continent, yet he—like nearly every one else—has always felt that to open up a store beyond the line indicated would be for a merchant what a flight over the edge of the Dead Sea would be for a canary.

However, to make a long story short, it remained for two war veterans to disprove this theory, to fill it so full of shrapnel that it is scarcely recognizable. The intrepid explorers in this instance are George McBride and Joseph H. Moran, M.M. Both learned the clothing business with 'Tom' McAuley when he held out in the northern metropolis and Mr. Moran also gained considerable experience in Fort William, Port Arthur and Saskatoon. As neither member of the firm of McBride and Moran can be prevailed upon to talk about the war or their part in it official data is lacking as to how these two young men happened to start up in business immediately following their return from overseas, but there is a story current to the effect that while facing Berlin they built castles in the air and agreed to do just as they have done—if Fritzie should permit them both to get back to the land of the Maple Leaf. They opened their store on May 22, 1919—less than a month after they arrived home.

The Vimy Ridge Men's Store is the mercantile ship which these youths have guided so successfully through a trying year of high prices and scanty merchandise. Courtesy and service have helped them out considerably in their venture—also the popularity which they have always enjoyed in their home town—but advertising has had not a little to do with their success.

The army was a great school in which resourcefulness, as well as courage, was taught. One had to meet difficulties as they faced them, taking into consideration circumstances which did not always admit of having just what one might want if he had his own choice in the matter. The Vimy Ridge proprietors, the interior of whose store is shown above, brought back with them, and carried into civil life, something of this resourcefulness that made the very best of what was immediately to hand. The hat display shown in the left of the picture is on a rack which they built themselves at a total outlay of two dollars.

Advertising Slogans

"Walk the extra block" has become a slogan with them, and so insistently have they hammered it home that Owen Sound is doing it now. "Watch our window," is another catchword which has become almost locally famous. And they see to it that there is generally something in the window to make it worth while for the public walking the extra block and glueing an eye to their displays.

In their advertisements McBride and Moran have gone in strong for plenty of white space and concentration on one or two articles. They make it a practice to advertise either suits or hats or some one line at a time. In the local papers they have a large display ad. each week, and the closer it is to the sporting section the better they like it.

"The sporting page seems to be the best place to reach the men," said 'Joe' Moran to the writer, adding: "We try always to give them something different. A man gets tired of the same thing. He likes a change—even in his reading—and if you give it to him he will appreciate it. Many of the clothing advertisements appearing in the press bear the impress of having been run through the same mill. Take the firm's name off and there is not a particle of difference. Our idea is to let the people know that we are in business and also educate them to the point when they see one of our ads. they will know whose it is without having to look at the name."

"If it's new we have it," is a popular Vimy Ridgeism, and another runs something like this: "By recommending our store to your friends you are doing them a favor which they will be sure to appreciate."

Now, just to show you the kind of advertisements McBride and Moran run let your mind turn back to the days when the question of a big gratuity for ex-soldiers was a popular topic. At that time the McBride and Moran ad. read:

SOLDIER'S GRATUITY
Perhaps You'll Get It and Perhaps
YOU WON'T.
HERE'S HOPING YOU DO.
BUT—Whether You Do Or Not
YOU'LL NEED——

Then followed a list of articles which were seasonable and in more or less demand.

Business Built on Advertising

Said George McBride: "Our business has really been built up on advertising. We handle a good line of clothing as we feel that a reputation helps a firm—means everything to it, in fact. Every man to whom we sold a suit is a walking advertisement for us. We take a pleasure in fitting him out right for we know that he will come back and that if we please him he will tell his friends."

The above is the exterior store view of the Vimy Ridge Men's Store, Owen Sound. The proprietors are J. H. Moran and George McBride, and the name of the store harks back to scenes of the great conflict, in which they were engaged. Note the roominess in their window displays, which is combined with an artistic arrangement, which, we are sure, they learned in a more precise and exacting school than the army in which they served.

Running along one side of the big store is an imposing hat rack which is the fruits of an idea of the owners. It cost no more than a couple of dollars, but it holds hats by the hundreds and in such a way that they are all displayed to the best advantage.

"It paid for itself the first Saturday night we were open," said the proprietors of the store to the writer. "Man after man came in, picked up a hat, looked it over, picked out his style and his size, asked how much it was and then handed over the money. No salesmanship was required. We attended to other business while the two-dollar rack sold hats by the score."

In the centre of the store are two large display tables which catch the eye of the customer as soon as he enters and which hold his attention while he is waiting for his change. Two large windows, too, adorn the front of the store and these are changed regularly every week.

Messrs. McBride and Moran—both of whom, by the way, have taken wives unto themselves since their return from overseas—believe that a display should never be left in over a week and that each unit of a display should be properly dressed as a poorly trimmed unit, they declare, "goes a long way toward spoiling the entire window."

Objection has been taken by the Trades and Labor Council of St. Thomas to the action of the City Council in purchasing the firemen's uniforms outside the city. It is pointed out that there are several merchants in that city who could have provided these uniforms.

Cut in Collar Prices Unjustified; Operating Costs Higher than Ever

Managing Director of Cluett, Peabody & Co., of Canada, Ltd., Says Conditions Do Not Warrant Price-cutting in the U.S.—Materials and Supplies Higher.

COLLAR manufacturers in the United States have recently begun to cut down their prices. At the present time, there are certain brands of collars that can be bought for $2.10 per dozen. In talking over this matter with F. W. Stewart, managing director of the Cluett, Peabody & Co., of Canada, Ltd., he stated that such price-cutting was not justified under existing conditions, and that it has been done more, perhaps, to get business when business has been poor than to permanently reduce collar prices. Mr. Stewart made the following statement on the matter:

Reduction not Justified

"The reduction in price of collars in the U. S. is not justified under present conditions, but one of the manufacturers, apparently on account of the decrease in business owing to general depression in the trade all over the United States, undertook to reduce their price to $2.20, presumably with the idea of increasing their business by securing orders from merchants who were handling other brands of collars.

In view of this reduction in price by this manufacturer, the other collar manufacturers reduced their price to $2.10 per dozen, and it was followed by the manufacturer mentioned within a few days, so that the price of collars in the U. S. at the present time is $2.10 per dozen, and I understand a statement has been made by one of the manufacturers, that collars are being sold at a loss at this price.

You will note by the above explanation that the reduction is merely a matter of cutting of prices as between the different manufacturers, and not a justifiable reduction on the basis of present manufacturing and marketing conditions.

I note that the E. & W. people state in their letter that the reduction is made to $2.20 per dozen, so that they can be sold by retailers for 25c. Retail merchants could not pay $2.20 per dozen and sell at 25c each without losing money. as even at $2.10 to sell at 25c is a losing proposition.

In explanation of the statement which I have made that the reduction is not justifiable under present conditions, I might say that generally speaking, manufacturing costs are increasing, and all materials and supplies which are being used at the present time, are on a higher cost basis than those which have been used at any time previous."

Retail Clerks' Association Going Ahead Steadily Now in Sault Ste. Marie, Ont.; Storekeepers Are Co-Operating Heartily

Members Meet Regularly For Social and Business Benefits—Strength of Organization Has Increased in Six Months From Thirteen to a Hundred and Fifty—Wednesday Half-holiday Was One of First Coups Effected.

(Written Specially for Men's Wear by Secretary J. N. Rush, 23 Herrick Street, "Soo.")

THE merchants of Sault Ste. Marie, Ont., last year, 1919, started a movement with regard to the weekly half-holiday the year round except December, but unfortunately they fell down in their enterprise; therefore, the following year the Retail Clerks' Association was formed with the hearty co-operation of the merchants.

At the time the clerks started the movement the Trades and Labor Council tried to form a union and block out the association, of which the merchants were more highly in favor. They did not like the idea of a union, so they asked the clerks to form an association.

Formed For Three Reasons

The association was formed then for three reasons:

(1) The Wednesday half-holiday;

(2) The meeting of all clerks regularly for social and business benefits, and

(3) For sports during the different seasons of the year.

The association is managed by the following officers: President, J. W. Pybus; 1st vice-president, J. G. Stewart; treas., Alex. Murray, and sec., J. N. Rush. They are assisted by various committees, such as sports, literary, etc.

Our first meeting in January was not a very great success, but with every meeting the members have increased from the unlucky 13 to 150, which is a goodly percentage of retail clerks. We are, however, just starting, and next winter we hope to enlarge more strongly.

The reason the fair sex were taken in was because they, too, are entitled to the Wednesday half-holiday, and also to the getting-up of dances, etc., which the association puts on. We had one dance last winter which would have been a failure had it not been for the girls, as they did all the work, that is the making of sandwiches, etc.

At the First Meeting

Given here is a copy of the minutes of the first meeting on January 8, 1920:

"The president, Mr. J. W. Pybus, opened the meeting, briefly outlining the purpose of the Retail Clerks' Association to the members of the association and also to a number of retail merchants who were present.

"The president's remarks dealt largely with the weekly half-holiday question, of which the merchants present expressed their hearty approval.

"Several of the business men present were then asked to speak on the half-holiday, and all agreed that it was a good thing as they themselves enjoyed a half-holiday, and, therefore, would like to see it in vogue. All were in favor of giving it a boost and helping it along. Those expressing opinions were: Messrs. J. H. Bryan, of Bryan's, Ltd.; J. Hussey, of Hussey-Furrier; C. M. Green, of Nipissing Stores; E. L. Bedford, of E. L. Bedford & Co., and W. Langstaffe, of Langstaffe Bros.

All Merchants Closing

"The meeting was brought to a close with the merchants asking the clerks to circulate a petition for the merchants to sign re the half-holiday closing. On motion of J. G. Stewart, seconded by J. W. Pybus, the meeting was adjourned."

In ending, I might state that all the merchants are closing and think it is a mighty good thing for themselves and clerks.

We have also ball teams which at present are developing into shape. We play a game every Wednesday afternoon, weather permitting.

Making the Best of Your Fixtures: Display Should Show Goods When Made Up

Points With Regard to Dressing Window—Don't Buy Poor Wax Figures—Avoid the Use of Pins—Public Should Laugh With You and Not at You.

IN addressing the Retail Merchants' Convention at Vancouver, in July, C. L. Greer emphasized a point with regard to window dressing that is of first-class importance to every retailer.

"In displaying any kind of material, strive to the best of your ability, with what aids you have at hand, to show how the goods will look made up." Mr. Green continued: "If you are displaying dress goods, assist the prospective purchaser to imagine a dress made from the material. If you have not a wax figure, or even a form, do the best you can with a T stand, but let the material, be it gingham or satin, drape as it might do in a dress." With the few fixtures he had with him, he showed the superiority of a round table-top fixture over a triangular or square fixture in displaying a satin. With the perfectly round plane, the fabric naturally fell in a beautiful series of folds which enhanced the appearance of the piece. In displaying window drapery, however, the best way to show it was hanging straight as it would do on a window. With material suitable for waists, or men's shirting material, the regular fixture will permit, as he demonstrated, of a very fair imitation of the made-up article. When trimmed with cuff-links, buttons, and collar and tie or lace collar, it was quite apparent how the garment would look when made up.

"One of the window dresser's best friends," stated Mr. Greer, "is the rubber band. Whenever you would use a pin—don't do it, you can nearly always do the trick with a small rubber band, and you make no holes in the fabric."

Another point Mr. Greer stressed was the proper placing of objects in the window. There are some ways you can place a cane, or a jug, or a cup and saucer that seem left-handed to the beholder. "Try it out yourself," said Mr. Greer; "stand in front of your window and see whether the article looks as if you could take it in your hand, right as it's placed, or would you have to put your hand over or around it to take hold of it? DETAILS? Truly—but they make the difference between the window that has the pleasing appearance and the one that "you can pick it out, but there's something wrong with it."

"Never get a poor, cheap wax figure," said this authority, "if you don't feel that you can afford a good one, worry along till you can; there's nothing that will repel one from a window so quickly as some of these wax horrors that one sometimes sees" It's the old saying, that it's all right to amuse the public, but see that they laugh WITH you, not AT you.

Dominion R.M.A. Ask More Rigid Customs Inspection at Border Cities

Dominion Association Will Now Be Known as National Association of Retail Merchants of Canada—Important Resolutions Passed at Annual Convention in Vancouver Last Week.

Staff Correspondent Men's Wear Review

VANCOUVER. July 26.—Assembled in the Hotel Vancouver, the president, J. A. Banfield, of Winnipeg, opened the 15th annual convention of the Retail Merchants' Association of Canada.

His Worship, Mayor Gale, of Vancouver, extended the welcome of the City of Vaucouver. Mr. McRobbie, B.C., member of the Dominion Board, "Mat" Phillips, of New Westminster, the new British Columbia president, and R. M. Miller, president of the Vancouver branch, all supported the Mayor in the kindest terms. John M. Bentley and W. J. Hougood, of Halifax; T. A. Getz, of Red Deer, Alta. (Alberta president); S. E. Fawcett, of Saskatoon; B. W. Ziemann, of Preston; W. B. Ball, of Assiniboia, Sask., and John G. Watson, of Montreal, all replied in fitting terms. All of the visitors were lost for adjectives to describe their impression of the vastness of the Western Empire they crossed to reach the convention. That's the big thing about these conventions. They permit a few of the influential citizens in various parts of our great Dominion to learn what they did not know about their neighboring provinces, and the conditions under which their fellow retailers are working.

The roll call of officers found all present with the exception of the treasurer, who wrote regretting his absence owing to circumstances over which he had no control.

The accredited delegates registered were as follows:—

J. A. Banfield, Winnipeg; Jno. G. Watson, Montreal; E. M. Trowern, Ottawa; Jno. M. Bentley, Halifax; W. J. Hopgood, Halifax; S. E. Fisher, St. John; Robert Strain, Woodstock, N.B.; Walter G. de Wolfe, St. Stephen, N.B.; T. A. Gaetz, Red Deer, Alta.; Jos. Killas, Medicine Hat, Alta.; F. E. Raymond, Saskatoon, Sask.; S. E. Fawcett, Saskatoon, Sask.; J. H. Curle, Manitoba, Secretary; M. J. Phillips, New Westminster; B. W. Ziemann, Preston, Ont.; W. C. Miller, Toronto, Ont.; D. W. Clark, Toronto, Ont.; W. P. Ball, Assinniboia; Geo. H. McRobbie, Vancouver; Geo. S. Hougham, Vancouver; D. H. Kent, Vancouver.

Mr. and Mrs. W. S. Inglis, Winnipeg; J. A. Peters, Woodstock; T. A. Beacock, Woodstock; Lorne Kressy, Kipling; Frank Schroeder, Jonson, Sask.; Jos. Tate, Raymore, Sask.; A. G. McLean, Raymore, Sask.; A. J. Humphries, Raymore, Sask.; J. R. Homer, Saskatoon; G. A. Smith, Halifax; T .G. Watson, Montreal; Mr. and Mrs. L. B. M. Wright, Assiniboia; G. Craddock, Assiniboia; W. P. Ball, Assiniboia; L. Maze, Assiniboia; J. S. D. McNaughton, Mossbank, Sask.

President's Address

President J. A. Banfield presented his address reviewing the year's work as follows:

Gentlemen:

It gives me great pleasure to meet you again at our annual convention on the Western coast of this great Dominion, in this beautiful city of Vancouver, and to present to you my first annual report. Had I known at the time you honored me by electing me president of the Dominion Board and the Dominion Executive Council, that the duties in connection with this office were so far reaching and of such an important character to the retail trade of Canada, I would certainly have hesitated before accepting the office. I think that every retail merchant would admit, whether he is a member of our association or not, that the year through which we have just passed has been one of the most

J. A. BANFIELD,
Of Winnipeg, who has been re-elected President of the National Association of Retail Merchants of Canada.

strenuous years in the history of the retail trade.

How the situation could have been met without an association such as ours — which reaches from coast to coast—is difficult to comprehend. In past years, when we were all busy trying to arouse interest in and to point out the necessity of every province being organized, little did we realize what it meant until the time arrived for united action.

Must Double Efforts

We must all be pleased with the results of our efforts, but we must remember that we have only laid the foundation. From now on we must build the superstructure, and in order to do so it will be necessary to more than double any efforts that have been made in the past, no matter how great they have been.

Personally I have great faith in the principles upon which this association is founded and the excellent character of the men who are associated with it. Its aims and objects reach out toward higher ideals in retail distribution. We ask for no special privileges, no attempts to take advantage of any other class, but an earnest effort to serve the public in the best and most economic manner, and to eliminate from the retail trade all methods of a deceptive or unethical character. These are ideals that I am sure the great body of retail merchants in Canada are aiming to achieve. To accomplish them we must make every effort to enroll more members into our association, and this can only be done by individual effort on the part of all the officers and all the members, and should not be left entirely to the paid officials of the association. I must frankly confess that the more time I give to the work of the association, the more work I find there is to do.

It must be remembered that the members of the Dominion Board and of the executive council are all engaged in looking after their own individual business, and receive no remuneration, and I am sure that we would all like to give more time to the association work if it were possible to do so.

Great Progress Being Made

During the past year I have attended a great many meetings of the association, and among others, I attended, by invitation, two conventions of the Saskatchewan Provincial Board, and I am pleased to report that excellent progress is being made in that Province.

I also attended, by invitation, the annual conventions of the Provinces of New Brunswick and Nova Scotia, and I found excellent progress being made in those provinces. I visited also the city of Vancouver, and I was pleased to find great progress being made in this city and throughout the province of British Columbia. I have also kept in close touch with the work of the Manitoba Provincial Board and am pleased to report progress there.

On my way East I twice visited the office of the Ontario Provincial Board, and was pleased to find the work of that province progressing in a satisfactory manner. I also visited the office of the Quebec board while passing through Montreal, and found that their membership is increasing and there is every indication of excellent progress.

In addition to these I visited the head office at Ottawa four times during the year —once in connection with a special meeting of the Dominion Board held in the month of January, 1920; once in connection with interviewing the Government regarding the Board of Commerce; once in connection with a consultation with the secretary and treasurer of the Dominion executive regarding the proposed system of taxation by the Government, and again to attend the National Industrial Conference, as your representative. I also attended a meeting of the Western executive council in Regina for the purpose of assisting in its organization.

Widespread Activities

In addition to these various visits I have received and replied to a great deal of correspondence from the head office at Ottawa, and provincial offices in reference to the work of the Dominion executive council and the Dominion Board. In this connection I desire to state that very few members have any idea of the activities and importance of the Dominion office, only those who have an opportunity of following the work that is being done.

As the association grows in strength and members, in my opinion provision

must be made for an increase in the revenue of the board. A resolution will come before you for your serious consideration to amend the constitution so as to increase the present per capita tax paid to the Dominion Board from one dollar to two dollars per member. To pay this additional amount may be difficult for some of the provincial boards unless they increase their membership fee, but we must bear in mind that if we want a continuous and increasing service from the Dominion office we must make provision for an extra assessment, and the more we improve the financial condition of the Dominion office the better the service the provincial boards will receive for their members.

Raising a Welfare Fund

You will also be asked to consider a resolution whereby this convention will discuss the advisability of raising an "organization and legislative welfare fund" of fifty or a hundred thousand dollars from those retail merchants throughout Canada who can contribute extra sums beyond their membership fee for the purpose of assisting in the organization work in every province, and also for the purpose of having funds in hand, when required, to more effectually assist in opposing any legislation of an injurious character or promoting legislation of a necessary character.

I might say that recently the manufacturers found it necessary to raise a fund of one million dollars for similar purposes, and so also have the labor union bodies and the farmers' organizations.

For years, as you know, our organization has been engaged in a great educational work among the retail trade that has cost time and money. In addition it has cost a lot of money to lay the foundation and equip our provincial offices and the office of the Dominion Board. Add to this the large sums of money we have spent in defending our members against injurious legislation, and there is no wonder that we require a fund for the purpose above mentioned. This is a matter that will require your careful consideration and action.

If it is your wish that such a sum as mentioned should be raised and if the securing of this money could be coupled with the formation of a special committee consisting of those retail merchants who could spare sufficient time from their business on occasional times to address meetings of retail merchants in various parts of Canada, and who would know that their expenses were taken care of, I thoroughly believe we could send a call out to the retail trade of Canada that would bring every self-respecting retail merchant into our ranks.

Must Defend Himself

The defence of the retail merchant must be made by the retail merchant himself. The day for sitting down and expecting the other fellow to look after us has gone never to return. We who have our money and our time invested in the retail distribution of merchandise must be awake to our position and we must be prepared to sacrifice our time and our efforts. The strong must come to the defence of the weak. Our plan of organization is based on sound principles; your money is sunk in Provincial and Dominion Board equipment. You have faithful and loyal secretaries and organizers in every province. The foundation stone is laid and I hope that before we leave this convention that every man will go home pledged to greater effort and greater sacrifice, and we can then build on what we have founded, an organization of which not only every retail merchant in Canada will be proud, but our customers, who are the general public, can feel assured that as long as this organization lasts their interests will be properly protected.

In closing, I desire to express my high appreciation of the excellent assistance that has been rendered by my fellow associates on the Dominion executive council, and thank you for your close attention. (Prolonged applause.)

WILL INVESTIGATE PROFITEERING COMPLAINTS

The following resolutions were passed at the annual convention of the National Association of Retail Merchants of Canada:—

That it is the opinion of the members of this convention that the time has arrived for the establishment of a publicity bureau at the head office of our association at Ottawa, for the purpose of sending out notices to the trade press, and to the daily and weekly newspapers, notifying them of our activities, and submitting to them articles which would educate the public on the necessity of the retail merchants.

That whereas a great many statements are being made by men in public life setting forth the enormous extent to which, in their opinion, profiteering is being carried on in Canada, but who so far have failed to name the guilty parties or to take any definite or legal action to prevent the same. And whereas we believe that general statements of the above character, made without any true knowledge of the existence of the same, have a bad moral and commercial effect on the trade of Canada, we, as members of the Retail Merchants' Association of Canada, ask the aid of our customers to assist us by sending to the secretary or to any officer of our association in any city, town, village or province throughout Canada, or to head office of the association in the Banque Nationale Building, Ottawa, any complaint they may have, no matter how small, of any profiteering or over-charging, and we, as an association, will appoint a committee of well-known, honorable retail merchants, and allow the accuser to appoint a similar committee of any persons he may choose, to examine fully into any charge that is made, free of all costs to the accuser, and if we find any case of profiteering among any retail merchants, non-members or members of our association in any part of Canada, we will undertake to prosecute them to the fullest extent of the law, with all the publicity that such action would entail.

That instead of placing the collection of the Luxury Tax on the retail trade it should be collected at the source of supply, namely, from the manufacturer and importer, and in this way it would be absorbed in the same manner as all systems of taxation are absorbed.

That this association favor a "Made-in-Canada" campaign.

That more rigid Customs inspection at border cities be urged.

That the Dominion Retail Merchants' Association be henceforth known as the National Association of Retail Merchants of Canada.

That an effort should be made to have the gold and silver inspectors supervise the False Advertising Act, and to see that the same is enforced.

That this association ask for local provincial option in regard to fire insurance arrangements.

That the press be admitted in future to Dominion Board meetings.

That more care and effort be put in the work of display in members' stores.

That the next meeting place for the association be in Winnipeg.

Secretary's Report

Vancouver, B.C., July 22nd, 1920.

To the Officers and Members of the Dominion Board and the Dominion Executive Council of the Retail Merchants' Association of Canada.

Gentlemen:

Owing to the fact that the annual meeting of the Dominion Board this year is held four months later than it was held last year, and in order to cover the entire period between the holding of last year's convention and this year's, the report of this, the 15th annual convention of the Dominion Board of our association, covers a period of 16 months instead of 12.

On January 13th and 14th of this year a special meeting of the Dominion Board was held at Ottawa regarding certain orders which were made by the Board of Commerce and which we considered to be very objectionable to the retail trade. Copies of the minutes of this special meeting, together with copies of the minutes of the last annual meeting of the Dominion Board held in Ottawa on March 17th, 18th and 19th, 1919, have been placed in the hands of every member of the Dominion Board and, consequently, it will not be necessary for me to refer at any length to the proceedings of those meetings.

End Restrictions With War

Upon the termination of the great world war I am sure that every retail merchant felt that we had arrived at the completion of the period over which the Government placed restrictions of an unusual character regarding retail distribution. In this it appears that we were mistaken. Not only have we been restricted to an unusual degree through the actions of the Board of Commerce, but we have been especially selected from among the other commercial classes and appointed unpaid collectors of a luxury tax, the operations of which are not only unfair but unreasonable.

Added to this imposition, in looking over the expenditures of the Dominion Government we find large sums of money passed in the estimates to provide better facilities for the agricultural, laboring and other classes, and not one cent allowed for the improvement of the retail distributing classes, who have more money invested in Canada than all the other classes combined.

In addition to this, if we look over the platforms which have been prepared by all the political parties to date, we find every effort put forth to capture the attention of the other classes so as to secure their votes, and nothing but condemnation and almost an entire lack of recognition of the retail distributors as a class, and whatever reference is made to them is made in derision, they being looked upon

as being of the "profiteer" and "combine" classes.

This may not make pleasant reading, but I, personally, believe that the time has arrived when we must look the facts square in the face and act unitedly. To prove these statements, all that it is necessary to do is to look carefully over the orders that have been issued by the Board of Commerce, and read the copies of Hansard on the discussion of the luxury tax, and then, to complete the evidence, read the many speeches that have been made at conventions of public bodies, both religious and artisan, and, without having any knowledge of the facts, the retail distributors are held up to ridicule and often to scorn.

Need For Co-operation

These introductory facts are cited for the purpose of calling your attention to the need of closer co-operation between all classes of retail merchants throughout Canada, and to further impress upon the members the fact that more than 90 per cent. of the time of the Dominion Board office is taken up by giving attention to measures that require to be opposed, rather than to those of a constructive character and which would be of benefit to Canada as a whole. This is certainly not as it should be, and every effort should be made to find a remedy.

At the last convention of the Dominion Board a number of resolutions came before the meeting, and they were handed over to the office of the Dominion Board to deal with.

Membership Grows

The number of members appearing on our membership roll from the date of the last convention in March, 1919, as compared with last year, is as follows:

	1918-19	1919-20
British Columbia	86.66	436.69
Alberta and Saskatchewan	1,336.00	2,316.35
Manitoba	748.50	560.65
Ontario	2,736.42	1,982.30
Quebec	637.00	1,023.00
New Brunswick	787.00	655.00
Nova Scotia and P.E.I. ..	198.85	715.00
	6,530.43	7,688.99

Showing an increase over last year of about 1,158.00.

This report must certainly be gratifying to us all because it shows a growth and an increase over last year, but, gentlemen of the convention, I cannot disguise the fact that I am far from satisfied. If our association has grown to be the only organization of its kind in Canada that stands for the defence of the retail trade, why is not every retail merchant in Canada under its banner? The answer to that lies at our door. We are engaged in a great educational movement; we must be thankful for our advancement, but when we become satisfied we will begin to decline. We must **push forward** and we will not be satisfied until the last retail merchant in Canada becomes a member.

Financial Statement Gratifying

I am pleased to say that the financial statement, as you will notice by the treasurer's report, shows an improvement which must also be gratifying to you.

Before closing, I desire to express my high appreciation of the excellent manner in which the members of the Dominion executive council have looked after your interests during the year. The president, J. A. Banfield, has attended a large number of meetings. He has been ever ready to visit the head office at any time his services were required. His forceful and enthusiastic addresses have inspired every member who has listened to him, and his interest in the work has been unfailing.

F. E. RAYMOND,
Saskatoon, Provincial Secretary, Saskatchewan R.M.A., who was present at the National Association Convention in Vancouver.

The first vice-president, J. G. Watson, of Montreal, has given unsparingly of his time and his counsel. He has been ever on guard, and through his untiring efforts and advice he has been the medium through which the entire Dominion Board has caught the spirit of having everything that is to be done, done in a thorough, businesslike manner, and if you find any advancement in the development of the work of our board it can largely be credited to his persistency and effort.

Tribute to Treasurer

Now, in regard to our treasurer, Henry Watters, who at the last moment found it impossible to be present, I cannot close without making reference to the faithful manner in which he has performed the duties of his office. He has visited our office almost daily. He is always ready and willing to give time, effort and counsel, and he has taken as much interest in the affairs of the association as though it were his own private business, and he has performed the duty of treasurer in a way that must be acceptable to every member. My only regret is that he will not be here to present his financial statement for the year.

The other officers of the Dominion Executive council who live at a greater distance from the head office have given us excellent assistance through correspondence, and have given us the benefit of their counsel whenever it was required.

In addition to expressing my thanks for the great assistance I have received from the president and members of the Dominion executive council, I desire to thank the secretaries and officers of the various provincial boards, as well as our capable office staff, for the great assistance they have rendered me during the year.

I trust the coming year may be full of prosperity.

I remain,
Yours respectfully,
E. M. TROWERN,
Secretary,
Dominion Executive Council and Dominion Board.

Among the correspondence getting a rousing reception was a wire from Ottawa to the effect that the issue of the obnoxious questionnaire was suspended.

A huge luncheon was tendered by the Vancouver Kiwanis Club, where all visitors were introduced, and the luncheon was addressed by Jerry McGeer, the youngest member in the B.C. Legislature. His subject was "B.C.," and briefly and interestingly he marshalled an array of figures regarding the farthest Western province that was a revelation to the visitors.

All last year's officers were re-elected.

Want Reconstruction of Commerce Bd.

B.C. Retail Merchants' Association Meet in New Westminster at Annual Convention—Number of Branches in British Columbia is Growing—Excellent Reports Presented.

Staff Correspondent Men's Wear Review

New Westminster, B.C., July 20.—"An unqualified success." This seems to be the consensus of opinion of the delegates who attended the third annual convention of the Retail Merchants' Association of Canada, B. C. branch, at New Westminster, B.C., July 19 and 20. Many serious problems confronting the trade were debated before the convention, and it is thought that solutions for many of them have been found. Of course the most vital subject for discussion was the luxury tax and even for this a solution has been found, the opinion of the B.C. convention being that the action suggested by the Saskatchewan branch and endorsed by the Dominion Board is the best under the circumstances.

The Royal City certainly "did itself handsomely" from the moment the convention opened with an address by his worship, Mayor J. J. Johnston, until the singing of the national anthem after the association's official dinner on Tuesday evening.

Splendid Reports

Excellent reports were made by the president, secretary, treasurer and the organizer. Great progress has been made in the organization of the outlying portions of B.C. along R.M.A. lines,—the last few months have been very try-

ing ones to retail merchants generally, and of course the association has had an opportunity to demonstrate the very great necessity for organization. Within the last few days an organization has been commenced in Victoria which was very gratifying to the various branches, as a good strong R.M.A. branch in Victoria will certainly be of great assistance to the provincial office in keeping intimately in touch with the Provincial Government's actions. While the name of the place for the next convention has been left to the incoming executive it seems pretty well understood Victoria will have the honor of entertaining the visiting delegates next year, notwithstanding the pressing invitations that were extended to the convention by the delegates from Alberni, Duncan, Nanaimo, Vernon and other points in British Columbia.

President's Report

In presenting his annual report Provincial President H. McRobbie of Vancouver, dealt with the work of the Provincial Board since the last convention in Vancouver, special reference being given to the appointment of George S. Hougham as joint secretary of the Vancouver and provincial branches; the management of the B. C. Retailer; organization; freight adjustment; fire insurance and collection services; the luxury and sales taxes; the Board of Commerce and the movement to establish a commercial education department in the University of British Columbia.

Touching upon the activities of the Board of Commerce, Mr. McRobbie said:

"The Board of Commerce also has proved the necessity for and the value of the association. This board started off with methods akin to those of the old-fashioned star chamber, and had it not been for the persistent pressure of the association there is no doubt that the regulations would have proved much more onerous than they are."

The Luxury Tax

"It is not too much to say," said Mr. McRobbie, dealing with the recently imposed taxes, "that the luxury tax as originally proposed was perhaps the most poorly devised and ill-considered piece of legislation ever attempted. Not only was the scheme illogical, indefinite and incomplete, but the officers of inland revenue throughout the country were without one word of information from headquarters, had no machinery set up to collect the taxes, and could give no help to the hundreds of merchants who asked for information in their respective districts.

"The value of our affiliation with the Dominion board was never better demonstrated than on this occasion, and your B.C. office became a veritable public service institution for the time being. Enquiries were received from all sources, manufacturers, wholesalers, boards of trade and retailers, both members and non-members of our association. The promptness of our national secretary can best be illustrated by the fact that Secretary Hougham had a bulletin in the mail three days before the local inland revenue office was able to publish anything. The efficiency of our association officials was gratifying to all and numerous expressions of appreciation were made."

The president went on to enumerate the various meetings held by the trade sections of the association, and of the many telegrams sent to Ottawa in which the weaknesses of the regulation were pointed out to the Finance Minister and the commissioner of taxation. In closing he urged the delegates to attend the Dominion convention at the Hotel Vancouver on Thursday and Friday and thanked the executive for the excellent support rendered during the year.

Membership Increases

Provincial Secretary George S. Hougham of Vancouver was highly complimented upon his very complete report covering the work accomplished by the Provincial Board since the last convention in September, 1919. He said that the membership had been increased from nine branches and 413 members a year ago, to 14 branches and 689 members to-day. New branches were organized at Vancouver, Vernon, Merritt, Cranbrook, Kamloops, Kelowna, Nelson and Ladner.

He went on to say that 76 new members had been added in Vancouver and this with the addition of three new sections, Auto Supply and Tire dealers, Sanitary and Heating Engineers and the Electrical dealers, embracing 118 members, had meant an increase of 194 members since October last in Vancouver. Branches at Enderby, South Vancouver and Prince Rupert had failed to function during the year.

Importance of Accounting

A very helpful address was given on Monday afternoon by John Cowan, C.A. (Scotland), treasurer of Vancouver Milling & Grain Co., Ltd., on the subject of accounting, as a feature in successful merchandising. Mr. Cowan described accounting as the art of correct recording in complete, convenient and permanent form. He said that without proper accounting no man had a proper knowledge of how his business stood at any given time. One point brought out by Mr. Cowan was a scheme for checking up losses by pilferage. In this connection he stated that whereas it used to be that the greatest losses were from "tapping the till," in his many investigations of the retail merchants' businesses he found now that the most losses were incurred from pilferage of goods. To offset this, or to at least get an idea of the extent of such losses, Mr. Cowan suggested that in stocktaking a separate column should be run where the selling prices of the various lines might be extended. The invoice book would also carry such a column with the selling prices extended, then with the daily sale slips, one could readily strike a balance to see how nearly the estimated value of stock agreed with the next inventory taken. Mr. Cowan stressed the necessity of employing the very best kind of accountant, "for," he added, "I do not know of any other profession where a poor man can get away with such an amount of bluff."

J. H. CURLE,

Winnipeg, Provincial Secretary, Manitoba R.M.A., who attended the Convention of the National Association of Retail Merchants at Vancouver last week.

L. Dashwood Jones, solicitor to the B.C. Board of the R.M.A. of Canada, gave an address on the Bankruptcy Act as applied to retailers.

On Tuesday afternoon, C. L. Greer, display manager for Canada of the Hudson's Bay Co., gave an address on scientific window dressing, assisted by Mr. Mitchell in his department, who arranged the displays as Mr. Greer explained the theory. This was a very practical feature of the convention, and one that was followed with a great deal of interest by all the merchants.

Advertising a Factor

Frank Harris, of the Crawford Harris Advertising Co., gave an address on advertising as a factor in business success, and one of the points made by Mr. Harris which brought forth the applause of the audience was the fact that the retailer has a right to expect advertising by the manufacturer to assist him to market the goods, and that on the other hand he has a special duty to the manufacturer who does so assist him in this way to push the sale of the goods so advertised.

J. A. Cunningham, honorary president of the B.C. Manufacturers' Association, and J. H. Falconer, president of the B.C. Manufacturers' Association, addressed the convention in a plea for special consideration for articles of British Columbia manufacture. Mr. Falconer protested against Mr. Harris' statement that the manufacturer should assist the retailer to popularize his lines, claiming that the B.C. manufacturers could not advertise by reason of their limited finance.

The New B.C. Officers

G. H. McRobbie could not be persuaded by the convention to accept a second term, claiming that as a general principle, new blood should come into the executive every year, and "Mat" Phillips, president of the New Westminster branch of the R.M.A., was unanimously elected to the Provincial Presidency. Harvey Murphy, of Nanaimo, was unanimously elected to the position of first vice-president, and His Honor Mayor Ashwell of Chilliwack was elected to the position of second vice-president. Daryl H. Kent was again prevailed upon to accept the office of treasurer.

Convention Briefs

Professor Boggs, of B.C. University, in speaking on the subject of taxation, mentioned that the word "tax" was derived from a French word meaning

DISMISS PRESENT BOARD OF COMMERCE

"That we, the B.C. Branch of the R.M.A. of Canada, endorse the action of the officers and members of the Dominion Board and the Dominion Executive, in their protest to the Postmaster-General regarding the present parcel post regulations benefiting the large mail order house to the detriment of the smaller retailers.

"Resolved that instead of placing the collection of the Luxury Tax on the retail trade it be collected at the source of supply, namely from the manufacturer and importer, and this way it would be absorbed in the same manner as all systems of taxation are absorbed.

"Whereas the retail merchants suffer loss and inconvenience owing to wholesalers and manufacturers billing shipments in an incomplete and careless manner, steps to have shippers give the correct weight, classification and rate on all bills of lading should be taken.

"Resolved that this convention instruct its Executive to exercise its powers to the fullest extent possible to prevent wholesalers, manufacturers, or importers selling in direct competition with the retailer to consumers or others.

"Resolved that the Retailers of Canada petition the Government to dismiss the present Board of Commerce and form a board consisting of a representative manufacturer, wholesaler, retailer and consumer, who will strive to build up the best commercial interests throughout the Dominion."

Eastern visitors to the convention of the National Association of Retail Merchants in Vancouver last week were very much interested in the above. These two ships having arrived from the Orient during the delegates' stay.

"touch." Harry Murphy rose to his feet and shouted: "Man! you said a mouthful."

The member from Wyatt Bay convulsed the gathering by mentioning that in his store, every sale was entered in a book, as made, "and if at the close of the day, there is more cash in the till than balances with the sales entered up —I PUT THE DIFFERENCE DOWN AS SOMETHING, OR OTHER."

Delegate Thorpe, of Duncan, B.C., registered a minority dissenting vote to the proposition to make it obligatory to take the B.C. Retailer and to collect a dollar for same in connection with the fee for membership to the Retail Merchants' Association.

Owing to over zeal in association affairs, and a natural enjoyment of collecting, on the part of the secretary, Alberni branch finds themselves with their dues paid up well into next year. Delegate Cox says the secretary is not an Irishman.

"If the retail merchants will stick together, we will be strong enough to defeat the Government on matters pertaining to our affairs," stated President Banfield; "we pretty nearly did it recently. They only had a plurality of fourteen."

"Trowern looks like Lloyd George," said one delegate, "and if pep were dynamite, the Board of Commerce would have been blown sky high before this."

Said Banfield:—"If the opinions expressed by Meighen and Borden of the members of the Board of Commerce had only been held when they appointed them, what a lot of trouble we would have been saved."

As the Retail Merchants' Association is ambiguous in the clause relating to whether the secretary should or should not have a vote, Cox, of Alberni, made a resolution to have the wording changed to more simple form.

"By jove," said Wm. C. Miller, secretary Ontario Branch Retail Merchants' Association, Men's Wear Review is always on hand, at anything pertaining to the retail trade," when he saw the Men's Wear representative at the various sessions.

Professor Boggs, speaking of the luxury tax, said: "It violates all the axioms of taxation; it will be expensive to collect. It will be easily evaded, and will thus put a premium on false statements."

MERCHANT TAILORS ACCEPT NEW TAX

Merchant tailors of Winnipeg though not entirely satisfied with the concessions granted them by the Minister of Finance at Ottawa, will not make further contentions for a reduction of the luxury tax, J. S. Stephenson, chairman of the Merchant Tailors' Association stated. The tailors wanted an exemption of $65 on tailor-made suits, Mr. Stephenson stated, but will accept the concession of $60 and 15 per cent. tax payable on the excess only.

"The situation in regard to merchant tailors in the east, is entirely different from the west," said Mr. Stephenson. "The material used is of lower grade and the highest priced suits run from $65 to $75. On account of this condition in the east, the minister of finance was loth to reduce the exemption, and the tailors had to put up a hard fight to get the concession of $60."

WESTERN DELEGATE COMPLIMENTS R. M. ASSOCIATION

The Retail Merchants' Association of Saskatoon, is in receipt of a letter from S. J. Sheridan, who was appointed a delegate on the recent committee waiting on the finance minister in an effort to have the luxury tax on tailor-made clothing lowered. In the letter, Mr. Sheridan compliments the associaion on the useful work done by them in looking after the interests of the merchants. "Mr. Trewern, Dominion secretary of the association," wrote Mr. Sheridan, "is the right man in the right place. Whenever an interview is wanted, Mr. Trewern arranges one without delay and never has to wait for an audience.

"I would like to see every merchant in the Dominion a member of your organization and thus make it one of the strongest associations in the country. There is great need at the present time of all merchants standing together."

The Ill-Wind That Blew Good; Doings of Ottawa Clothiers

Many Sales Being Conducted in the Capital City—Accumulated Stocks Are Moving Out—Extra Bonuses to Civil Servants Mean More Grist to the Mill.

OTTAWA, ONT.—The ill-wind that blew and hit the clothiers via the budget also proved a good thing for the man who was in need of clothing of all kinds. The disorganization of the business in these lines caused a slump in sales at an awkward time and to-day the public is getting the benefit of lower prices to help move stocks that have accumulated owing to various causes. In Ottawa, the advertising pages of the local press have shown how greatly one can benefit in buying a suit over prices that predominated but a few weeks ago. Blair's Ltd. impressed upon the men the advisability of being well dressed and offered to assist to that end by cutting prices on $90 suits to $69.50 net; $82.50 suits to $62.25 net; $80 suits to $59.95 net; $75 suits to $56.50 net; $70 suits to $51.90 net; $65 suits to $48.45 net, and $60 suits to $45 net.

A. C. Wellwood, Limited, 71 Bank Street, cleared 300 suits at huge reductions in lines especially made to order in guaranteed Wellwood quality goods, value and workmanship. A. J. Freiman, Rideau Street, sold $35 blue serge suits less 20 per cent., Myles, Sparks Street, offered attractive values in suits and specials in a good flannel trouser line. Jess Abelson, the clothier, Sparks St., continued his chronicles and he "Resolved to return unto the people a part of the purchase price of everything vended in his shop even to the amount of one-fifth." R. McGiffin, Limited, gave special clearance values in their old store to save cartage to the new home in the Jackson building that is the city's pride and newest business block on Bank Street, noted for its roof garden and beautiful dance floor up with the stars.

The Two Macs, Limited, Bank Street, sold Anti-Grouch suits tailored by Heidleberg-Wolff to beat the heat and at prices that stopped any grouch from the greatest grumbler. E. R. Fisher, Sparks Street, featured Palm Beach suits and made a tempting window display of pleasing models. Macdonald & Company, Bank Street, took advantage of the weather to remind the men of Ottawa that their stock of waterproof coats was worth seeing and values surprising.

Straw hat sales also went strong, Ely, Limited, offering $3, $4, and $5 hats at $2.50, and Panamas at 33 1-3 per cent. discount. Nolan's, Rideau Street, cut straws to clear at $1.75. The Premier Hat Shops, at their two stores on Bank and Sparks Streets, gave real reductions that made buying advisable.

Underwear of all kinds has also been featured at the same reasonable figures and business ahead looks better than was expected. The bonus checks now going into circulation to civil servants will add about $1,000,000 to the money in hand in the Ottawa district if figures published are reliable, and of this amount the men's wear dealers can get their fair share by using the advertising columns of the papers and the windows at their disposal. Desire to buy has long been created now for the consummation of the desire by co-operation on the part of the man behind the counter.

To Look After Oddities; Ely's Ltd. to Have New Store

The Long, Fat Man and the Long, Thin Man, the Short, Fat Man and the Short, Thin Man Will be Clothed De Luxe—Drumming Up Customers—A Handsome Store.

THERE are oddities in the human family just as there are in the vegetable and mineral kingdoms. There are long fat men and short fat men, long thin men and short thin men, and other men with peculiar and unusual angles to their physique. These men have to be clothed like other mortals, but Ely's Ltd., of Toronto, seem to think,as Lord and Taylor of New York thought, that the clothing and haberdashery requirements of such men were not looked after smartly enough. Whether it be a suit of clothes, a shirt, a suit of pyjamas, a pair of socks or a nightshirt, or what not, this oddity of creation must have a home where he can buy clothes that suit the man. Because of his odd shape, his tastes usually are very simple and easy to satisfy; and men of the trade who have gone after this branch of merchandising state that good results can be obtained from a comparatively small stock.

New Departure for Elys

In opening up their new store on King Street West, between Bay and Yonge, Ely's have taken a new departure in their retail trade. Formerly, they have devoted their entire attention to furnishings and have carried considerable quantities of very high-grade and exclusive accessories. Made-to-measure shirts have been one of their lines; and it may have been this line which suggested to them the idea that, in the first place, more might be made of a business that catered particularly to oddities in the human form, and in the second, that such oddities required suits of clothes as well as accessories. At all events, in this new store they are to have clothing. For the time being it is all on the first floor! Eventually these special departments for long and short fat men, and long and short lean men will be on the second floor and the entire arrangement of these departments will be in sympathy with the particular service which they aim to give.

Drumming Up Customers

This idea was not worked up overnight. The man who is in charge of this new store, Mr. Ker, was formerly the manager of Ely's at their King Edward branch. In such a place Mr. Ker saw much of the travelling public as well as hundreds of men of this city who frequent a fashionable hotel. And in seeing all these men, he saw the oddities amongst them. During the last year Mr. Ker has studied the men who dealt at Ely's King Edward branch. He has contrived by one method and another to get their names and addresses. Over five hundred of them have their names in his little notebook, and in due time they will be advised by a handsome circular letter and booklet that this store, which caters particularly to their custom, is at their service.

Will Do More Advertising

Ely's have always been very conservative advertisers in the daily press. One of the features of their advertising, however, has been the same position in the paper in which it always appears. One always knows exactly where to see Ely's advertisement; and the advertisement itself is a model of conservatism in appealing to the public for patronage. In future, they will do more advertising with regard to this one store because they believe that they have a store that is required in the city of Toronto, and that there is a good thing in it for them.

A Handsome Store

The new store is a very handsome one, indeed, and, when finished, will be admirably adapted to the particular service which it intends to give. As yet, however, the appointments are not completed. When they are, Men's Wear Review will have some illustrations of it, and in them there will be some valuable suggestions for men of the trade.

News of the Clothing Trade

Robinson's Clothes, Ltd., have occupied new quarters at 216 Princess St., Kingston.

—

William Dineen, of the W. & D. Dineen Co., Ltd., of Toronto, is on a business trip to England.

—

Shannon & Quinn, of Hamilton, have opened a new pant department in connection with their store.

—

A. D. J. Mathieson & Co. of Golden, B.C., had their store gutted by fire early in July. The loss was heavy.

—

The National Convention of clothiers of the United States will be held in Chicago on September 21 to 24th.

—

E. I. Green, of Toronto, has bought out the men's furnishings business of Isaac Dolnecoff, of the same city.

—

A new paper suit can be bought on the Strand, London, England, now for half a crown, or about 60 cents.

—

The overall movement has reached Italy and the gay set parades the streets in their $8.00 overalls instead of their $140 suits.

—

H. S. Henschel, who has handled the clothing end of the business in Nova Scotia, is taking over shirts and caps in that territory.

—

P. J. Culhane, tailor, of James street, Hamilton, suffered a $1,000 loss by fire on the evening of July 18th. The loss was covered by insurance.

—

W.R. King's store in Pennington, B.C., was recently entered by thieves and $200 in cash and about $400 worth of clothing removed. The clothing consisted mostly of raincoats.

—

In a recent report, Dun's says that, in spite of the alluring advertisements of many retailers, the public continues to be cautious in their buying.

—

German-made paper suits of clothes are selling in England at from $8.00 to $40.00 a suit. Many of these suits are finding their way to India and South Africa.

—

Plucky clerks in Glen H. Cases's store on St. Catherine street, Montreal, held on to two alleged thieves who were about to get away with three silk shirts valued at $40.

Lipsett Bros., who have been conducting a business in Regina, have taken over the store recently occupied by R. Taylor & Co., of Indian Head, and are opening up a store there.

—

An appeal has been made to the Dominion Railway Commission to increase the freight rates by 30 per cent. If such an increase is granted considerable costs will be added to merchandise.

—

Ralph Moses, an American glove manufacturer, thinks the price of gloves will be high for at least another year because of the scarcity of raw materials and high wages paid to labor.

—

Sir Thomas Lipton and Senator Harding, Republican candidate for the presidency of the United States, are said to be responsible for a polka dot bow necktie craze in the United States.

—

A. R. McMichael, who runs the "Nothing but Hats" store in Hamilton, has secured the premises of the G. T. R. office on James street and will open a remodelled store about August 15th.

—

Bradshaw & Co., overall manufacturers, formerly of Toronto, have started to manufacture their wares in Markham. At present about fifty hands are employed, but it is expected that this number will be increased in a short time.

—

Messrs. Jones and Robinson, of Brockville, have just returned from an extended trip to the factory of the Marathon Tire & Rubber Co. at Cuyahoga Falls, Ohio. They are the sole Canadian distributors of the Marathon belt.

—

Eddie Laird and Frank Carson, who played in the Stratford O.H.A. junior hockey team last winter, have purchased a clothing and men's wear store in that city. In addition to running their business, they will continue to play hockey.

—

Stephen Jones, for 48 years a resident of Toronto, died on July 3rd. He was a tailor by trade and worked for many of the tailors in this city during his residence here. At the time of his death he was with T N. Miller & Sons, Dundas street.

—

The war office has decided to restore scarlet as the full dress uniform of the army. Writing on the question, Major-General Sir Frederick Maurice says that most of the old officers of the army are in favor of retaining khaki as the full dress uniform.

—

J. W. Stanley, Summerside, P. E. I., travelling salesman for John W. Peck & Co., Ltd., of Montreal, who has covered Nova Scotia with shirts and caps for some years, has been transferred to Eastern Ontario territory. He will now make his home in Montreal.

—

A parliamentary sub-committee of the British House of Commons, investigating profits of clothing manufacturers, has reported that manufacturing costs have quadrupled since 1913, that net profits were 4½ per cent., and that their profits averaged about 12 pence per suit length.

—

Clothiers need to be on the lookout for persons attempting to pass worthless cheques on them. Recently a man was arrested in Port Hope for attempting to pass five such cheques. Merchants in Hamilton, Ingersoll and other centres have spoken of this to Men's Wear Review.

—

D. S. Day, of Tew and Raymond, London, Eng., states that there is no prospect for lower prices in clothing this year. He says that English mills have still all the orders they can turn out for months to come and that orders have to be placed well in advance to secure deliveries at all. Mr. Day sees no reduction in labor costs for some time to come.

—

F. W. Stewart, managing director of the Cluett, Peabody & Co., Ltd., of Canada, in addressing the convention of Retail Shoe Merchants, strongly urged that every merchant should take out of his business a fixed salary for his services during the year. On an annual turnover of $120,000, he argued that the salary should be $7,200 or six-tenths of the turnover.

—

Earl and Wilson, collar manufacturers of Troy, N.Y., celebrated their 53rd anniversary early in July. Sales managers from all over the States were present at the anniversary which was also the annual sales conference, and the occasion was marked by a second announcement of a reduction in collar prices whereby retailers will be able to sell E. & W. "Wood" line collars for 25 cents each.

Co-Operating With Daily Newspapers; What Indianapolis Merchants Did

The "Reader" That Advertises a Specific Sale Should Be Marked "Advertisement." — Calling in the Managing and Business Editors—Could Be Done Here

DURING the last two months when there have been many sales carried on in different parts of the country, a new interest seems to have been taken by many of the newspapers throughout the country in such sales. Not only has there been a general reference in the news columns of the daily papers to the cut-price sales that have been running in leading stores, but there have been specific readers calling attention to a certain sale being conducted by, say, John Smith, in which tremendous bargains have been offered, and there would probably be a sentence at the end which would run something like this: Evidently John Smith is putting forth a great effort to bring down clothing prices by sacrificing profits.

Should Demand Fair Play

Of course, it is thoroughly understood by men in the trade that such readers are as much paid for when specific reference is made to one store as the accompanying advertisement that appears in the same paper. However, if clothing men were properly organized in every town and city in the country they could demand that newspapers give a fair deal with reference to them, that is, they should be marked "Advertisement" so that the reading public will understand that no boost is being given to this particular sale through the editorial columns of the newspaper. Men's Wear Review has repeatedly heard from men of the trade in different towns and cities throughout the country that their respective papers were of the very independent type and that nothing could be done with them to mitigate the evil being wrought by ill-informed articles which have appeared all too frequently during the last year.

What Indianapolis Merchants Did

It seems to us that the experience of the clothing merchants of Indianapolis is very suggestive and might well be followed in this country to a greater extent. During the big price-cutting wave in the United States, it will be remembered, a host of articles appeared in the papers which wrought infinite harm to the retail trade and did no good to the consumer at all, other than to get him into an attitude of mind where he believed that great reductions in prices were to follow, an attitude of mind that cannot be realized by the facts for many many months to come. Such articles were appearing daily in the news columns of the papers of that city. The clothiers got together and asked for a conference with the managing editor and the business manager of the paper to be held outside the office so that no interruptions might occur and that the case of the clothiers could be duly presented. In writing to Charles E. Wry, of the National Association of Retail Clothiers, Sol Schloss made the following statement:

"We stated our case very plainly, telling them that we were not asking them to refrain from publishing news if it was true and of benefit to the public, regardless of what harm it might be to us, but what they were now publishing as news not only was not news but was very misleading to the public. We showed them how sales had been conducted each year for the past forty or fifty years or even longer, but it was never news before, only now, due to the agitation of the high cost of living, and as they published these sales they were leading the public to believe that things would get cheaper and that the high cost of living was falling. After showing them how misleading the above statement was, we invited them to our places of business, showed them copies of orders placed for fall on which prices were higher than ever placed before. We even went so far as to show them goods in our stock and on what margins of profit they were being sold and showed them the cost of doing business. In plainer words—we were fair, took them into our confidence and told them the truth and nothing else; and they immediately saw the merit of our argument with the result that the following day our largest and most influential paper had an editorial stating that this was only a temporary condition and that goods would cost more for fall."

Might Follow Example

This example might well be followed in Canada where misleading articles appearing in the daily press have done more to upset the public mind with regard to clothing prices than many months of sound education will undo. In making up the modern newspaper, in the rush and roar and hurry of it, many things creep into it that are untrue and misleading and harmful to legitimate business interests. Clothing men have realized that during the last year. They can be stopped by such methods as were adopted by the clothing men of Indianapolis. Most newspapermen are amenable to sound common sense and fair argument.

The next annual convention of the Retail Merchants' Association of Canada will be held in Winnipeg.

J. M. McLeod, manager of Sutliff's Men's Wear Store at Courtenay, B.C., has resumed his work after an accident sustained while placing goods on the top shelves of the store. While doing this work, Mr. McLeod had a bad fall.

This Window Brought Results

The window display manager of the Charles C. Hauger Company, in that company's Indianapolis store, deserves credit for getting results. It is not always that a display man can claim direct returns, but the Hauger man can. For the windows of that store have been broken into on three occasions by a man who either wished to evade the H.C.L. or could not wait until the next day's business hours to purchase.

At any rate, it was the same man who broke the window on at least two of the occasions; for, as Charles A. Berdson, advertising manager, says, a half of a brick was used on each of these two occasions, and the two halves fitted together perfectly. The thief was even economical of bricks. When the second half of the brick was found the two halves were shown in the window with a card complimenting the burglar on his taste.

When the card was placed in the window this advertisement was set in a three-column ad. in Indianapolis newspapers:

"Mr. Burglar:

"We are pleased to notify you that, in case any of the suits or overcoats you selected in your three window smashing exploits at our Massachusetts avenue store are not entirely satisfactory we will gladly exchange them.

"Any man who will three times risk his life to get a Hauger suit or overcoat must think well of them. We want you to be satisfied.

"We have some very appropriate styles in 'horizontal stripes' to show you if you care to make an exchange."

Window Displays Must Sell Merchandise; Essentials of Successful Window Dressing

General Set-up of Window is Important—Merchandise Must Be Made to Look Neat and Faultless in Appearance — Window Must Be a Drawing Power — Keep Windows and Floors Clean.

DRESSING over 300 feet of window space every week, and sometimes even more than that, requires some thought and experience if monotonous repetition is to be avoided and if the full drawing power of window space is to be realized. More and more merchants are coming to realize that window space is another term for salesmanship; it is salesmanship that does duty nearly twenty-four hours of the day. Therefore they are paying considerably more attention to it, realizing that to neglect it is to neglect a most fruitful source of revenue. It is the business of G. E. Stayzer of Hamilton to dress the 300 odd feet of window space in the two stores of Shannon & Grant and Shannon & Quinn. Mr. Shannon himself is a great believer in window display; he says windows sell merchandise, and Mr. Stayzer is the man who makes them sell merchandise. He does nothing else and if Mr. Shannon were to express a view on the subject, he would probably say that Mr. Stayzer was one of the best, if not the very best, salesman in his employ.

General Set-Up Important

Men's Wear Review had a talk with Mr. Stayzer on window-dressing. He had just returned from the Detroit convention where the value of window-dressing was discussed and illustrated in a thousand ways. Not only were beautiful displays shown of seasonable merchandise but care was taken to emphasize other essential points about window-dressing. Men were shown movements of the body which aided this work and other features which improved the whole art. "The general set-up of your window is one of the first essentials of window-dressing," said Mr. Stayzer to Men's Wear Review. "You must have your window well balanced, which includes the grading of the different fixtures used so that portions of the display will not be hidden from the view of the passer-by. It also includes the spacing of the fixtures on the floor of the window so that the display will not looked bunched in some places and bare in others."

Merchandise Must Look Natty

Not only the quality of the merchandise shown but the condition in which that merchandise is is another important feature of window-dressing. "Have your merchandise well pressed and well placed on the forms," said Mr. Stayzer, "so that whether the display be on forms or draped, the window will appeal to the individual eye so attractively that the man who looks at it feels that he wants to possess it. He might realize that he does not actually need the article which he sees; but if it is displayed attractively enough the appeal becomes very strong, so strong that it becomes irresistible and he buys the article."

Must Be Drawing Power

A third essential—and this, perhaps, is the greatest essential of window dressing—is that it be made a drawing power for the store. Unless it is this, it is useless. Not only must the window be artistically arranged, but from a selling standpoint it must show results. "Have your windows so arranged," said Mr. Stayzer, "that it is good from a selling point of view in which your employer will benefit as well as the lover of the artistic. There must be a drawing power to the window, a power that will bring people out of their way to see your windows because they know there is something in them worth seeing and worth buying when they do see it."

Have Windows and Mdse. Clean

In mentioning the fourth essential to window-dressing, Mr. Stayzer hit on, perhaps a weakness that is frequently too apparent in many windows. "Always have the glass well cleaned," he said, "and have the floors of the window cleaned, too. A window that is not clean will take away a man's appetite to buy as dirty linen and dishes in a restaurant will take away a man's appetite to eat. Don't have dirt lying around on the

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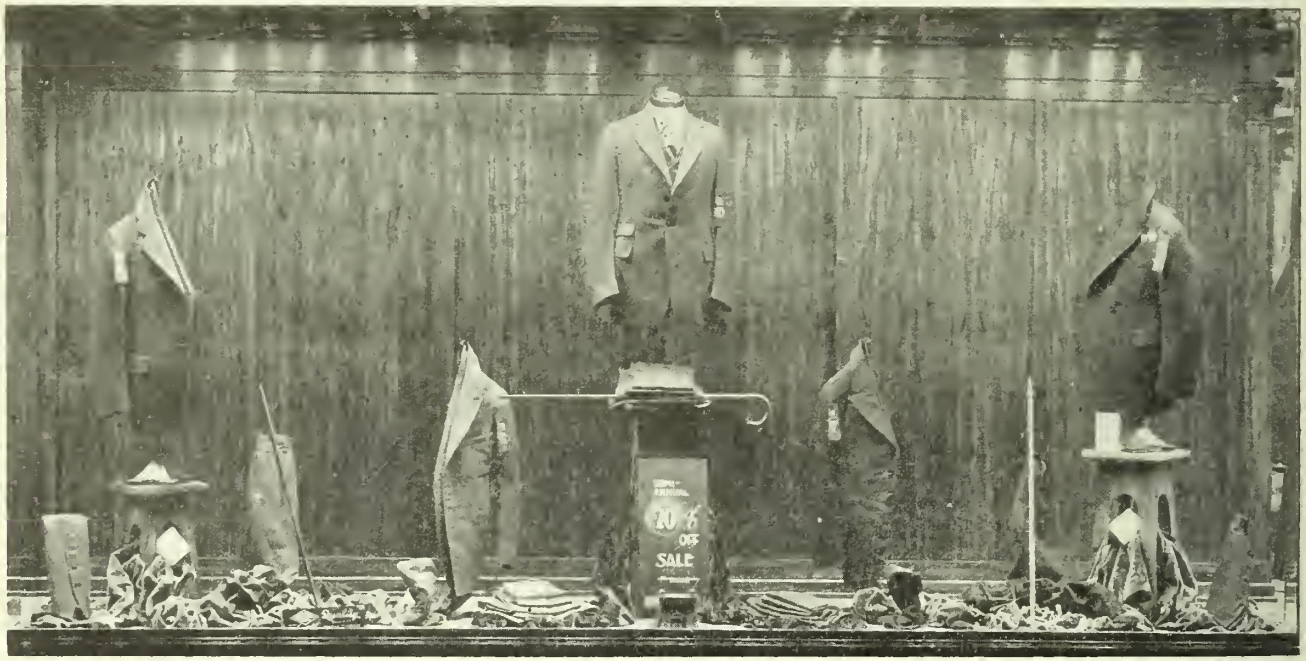


A unit trim in the window of Shannon & Quinn, of Hamilton.

Labor Profiteers as Well as Traders; a Distinction Without a Difference

F. G. Douglas, President of Thornton & Douglas, Hamilton, Says Labor Responsible For the H. C. of L.—Must Get Back On the Job and Produce—No Lower Prices For a Year—Get Your House in Order.

"WE have no defence whatever for the profiteers but there is no difference between the workman who sells 50 cents worth of labor for one dollar and the trader who sells 50 cents worth of merchandise for one dollar."

This reply was given at the Republican Nomination Convention recently by the solicitor of the American Manufacturers' Association to a question as to why something had not been said about the profiteers and as to who was responsible for unsettled conditions to-day. F. G. Douglas, president of Thornton & Douglas, Ltd., of Hamilton, quoted this reply to Men's Wear Review in outlining conditions in the woollen markets and clothing manufacturing as they exist at the present time. Labor, he says, is responsible for those conditions, is responsible for the high cost of necessaries altogether. Raw materials have little to do with present high prices. Looking into the future, Mr. Douglas does not see lower prices in clothing for full another year because contracts for supplies for spring, 1921, have been entered into at the highest prices than have yet prevailed.

Labor Is the Cause

"Labor is the cause of to-day's conditions," said Mr. Douglas. "The clothing you wear to-day has a little raw wool in it, a little silk, linings, buttons, etc., but it is labor that produces them. The cost of the raw wool in a man's suit is nothing. The rancher employs labor to shear the sheep and to prepare the fleece so that it can be exported in ships. Originally, the ship is a little raw ore and timber but labor makes the ship, transports the materials to the market, thence on to the mill and the clothing manufacturer through the hands of labor. The whole thing is of no value until labor touches it. Labor enters into the cost of the suit from the very foundation up and if labor would do its part what would happen? Tailors are paid two or three times to do what they did formerly. The man who produces the raw material has the same experience and until the material reaches us to be made into clothing, it is all a matter of labor, and everybody is paying two or three times the money they paid formerly to have less work done For instance, the man who is laying bricks across the street there (Mr. Douglas pointed to a new building going up) is being paid two or three times as much to lay 600 or 700 bricks a day as he got when he laid 1,500. There is only one thing that can better conditions and that is that people get back to work and produce goods."

WILL LABOR HELP?

When one stops to consider what happens to a fleece of wool from the time it leaves a sheep's back till it reaches a man's back in the shape of a neatly-tailored suit of clothes, one realizes what Mr. Douglas is saying in the accompanying interview. The part which labor plays on the broad highway of life is, undoubtedly, an increasingly important one both from the social, political and economic standpoint. Labor has come into a new consciousness of power in all phases of human activity, a consciousness which may have had its birth many years ago but was greatly emphasized during the war when the Empire cried for shells and still more shells. Demand upon demand was made during those days which had to be granted if the enemy was to be destroyed. During the period of reconstruction those demands have gone on and on, ever higher and higher, and in the vicious circle that has been created, labor has been in the vanguard. It has been labor's demands that have put the cost of living where it is to-day. Undoubtedly the conditions which surrounded labor in the years that are gone were not what they should have been, but the danger now is that the pendulum is swinging too far the other way, that labor is getting out of hand in the enjoyment of its new-found power and position. Men's Wear Review has yet to meet the clothing manufacturer or the manufacturer of any line of men's wear who would not willingly and gladly still further increase wages if, as Mr. Douglas intimates, one dollar's worth of labor were given for every dollar paid in wages. The question is still unanswered—Will labor help?

Increasing Prices Further

Mr. Douglas referred to the fact that the American Woollen Co., which largely controlled the woollen market in the United States, had closed its doors because of lack of orders. The result was that the head rather than the tail of the whole trouble had been cut off. No surplus stocks would be created so that supplies would get ahead of demand and the only result that could follow would be a further increase in prices.

"So far as prices are concerned," continued Mr. Douglas, "there are no lower prices in sight for some considerable time. It will be a year, at least, before the consumer will feel it. Contracts for spring, 1921, were let some time ago on the highest market that has prevailed and while I say this, I believe there will be lower prices. There has been a drop in the raw wool market and there are some indications of a surplus of woollens. But it takes so long to get around to the consumer that it will not reach him for some time yet. In Great Britain at the present time they are asking the highest prices that have ever been asked from the trade."

Fittings Increasing, Too.

Mr. Douglas pointed out that suit fittings—linings, silk, buttons, etc.—were also on the rising market to an even greater extent in some cases than the wool. He cited one instance, that of sleeve linings. In June, 1919, he said, he had paid 52 pence for sleeve linings; an invoice which he had just received gave the price at 102 pence.

"Get Your House in Order"

"My advice to the trade," said Mr. Douglas, "is first to get your own house in order. If you have too big a stock, get rid of it, get it in shape. I do not mean by that that it is necessary to slaughter it as, I fear, many merchants have done, because it will undoubtedly cost more to replace it at the present time. When the market breaks, the bottom is not going to fall out of it; the decline will be gradual and all merchants can save themselves from loss by getting their stocks in hand."

Knit goods manufacturers of the United States are about to launch a national campaign in which the advantages of knit underwear will be set forth. Knit good mills are to-day paying between 85 cents and 90 cents for yarn that last year cost only 55 cents or 60 cents. With the advances that have been granted to labor during the last year, these manufacturers state that it would be necessary for yarns to drop to 40 cents or 45 cents if they are to be able to meet last year's prices. Up to the present time, Spring prices have not been announced by the mills, and buyers who went to them for their Spring goods were turned away without being told the prices. Recognizing that prices of knit goods must be higher than formerly, the knit goods manufacturers are about to launch this campaign, believing that the conviction thus carried to the mind of the consumer will make him in a more receptive mood toward the purchasing of knit underwear.

To J. N. Harvey, president of J. N. Harvey, Ltd., with stores in Vancouver and Victoria, belongs the credit of making the first aerial delivery of merchandise in Canada. On June 27th, 1919, piloted by Lt. G. K. Trim, he flew over the Gulf of Georgia and delivered a valuable consignment of men's wear to their Victoria store. The above picture shows Mr. Harvey handing out the first few packages to R. B. Price, manager of the Victoria store. The actual flying time was 63 minutes; and returning 28 minutes. The boat time for this trip is 4½ hours each way.

To let the people of Vancouver and Victoria know that he was in business and first in everything, Mr. Harvey had post cards, with the above picture and an explanation of the same, made and mailed. It was a novel bit of advertising and shows that men of the clothing and men's wear trade are leaders amongst the first-class advertisers.

In addition to this, Mr. Harvey has had a neat little celluloid note pad made containing two blank pages for use in making memos. The cover page gives the addresses of his two stores, while the back page contains a calendar for the years 1920 and 1921.

Prices of Spring Underwear Are Higher than a Year Ago

Advances Range From 15 to 60 Per Cent., With Most Lines Nearer the 60 Per Cent.—Cost of Labor and Raw Materials the Reason.

WHEN the trade is presented with samples of Spring and Summer underwear for 1921 they will be asked to pay prices from 15 to 60 per cent. higher than for the Spring of 1920, according to the manufacturer's agent of one of the large mills. This advance covers balbriggan, porous knit and mesh underwear. This manufacturer's agent was none too pleased with the somewhat stiff advances, particularly, he said, as most of the lines showed the advance as being nearer the sixty per cent. than the fifteen. Moreover, he felt that it would be harder to sell as the trade and the consuming public generally were looking for prices at least no higher than formerly, if not a shade lower.

Stocks Seem to be Low

On the other hand, there are indications that the stocks held by both jobbers and retailers are low. Deliveries during the past few months of Summer lines are reported to have been very indifferent and incomplete, with the result that the shelves of the retailers are by no means filled to overflowing with surplus stocks. Moreover, Men's Wear Review has been informed by jobbers that they have bought very heavily on nearly all underwear lines because their own stocks have been sadly lacking in quantities and assortments. It was said by one manufacturer's agent that jobbers had increased their purchases of a year ago by some forty per cent.

Causes of Increase

The causes of the increase in Spring and Summer prices are very familiar, though none the less sufficient. The cost of labor has certainly not come down, as is well known.. Labor costs have not even reached the point where they can be called firm because all agitation is for increases which are usually granted to a more or less degree. The other cause is the higher cost of the raw materials. All cotton prices recently have shown advances and it is not surprising therefore that the prices of underwear should show some increases over a year ago.

CLOTHING PRICES UP FOR FALL

So the People of the U.S. are Told

Notice was served recently on a long suffering public by Willard B. Stevens, secretary of the National Wholesale Men's Furnishings Association, of the U.S., that the prsent clothnig prices will be superseded by much higher charges in the fall, and that the time to buy is now. The price cutting movement, he said, had been caused by "backward spring season, followed by curtailment of credit by the banks." Except for cases where surplus stock was unloaded, the reductions were unjustified, unscientific, economically unsound and contrary to market conditions, he said.

Mr. Stevens was not happy over the announcement of the Department of Justice officials that price advances in the fall would be met with prosecutions. The association regards the activities of the Federal Reserve Board and the Department of Justice as "premature, though laudable, and in some respects altogether too radical," as an attempt to reduce the cost of living.

"Retailers and banks against whom no suspicion has been directed have suddenly been deprived of accommodation," said Mr. Stevens. "They have been compelled to dispose of at a discount millions of dollars worth of Liberty bonds—bought under the impulse of patriotism—in order to save their business. And it is wondered why these splendid investments have dropped so in price and why the Government negatived its efforts to stabilize the market by forcing the impairment and sacrifice of what should be the finest securities in the world."

Mr. Stevens said cotton, woollen and silk factories have been forced to shut down by lack of credits, reducing production 25 to 35 per cent. This means inevitably higher prices this fall, he said.

W. Abelson & Son, 117 Bank street, Ottawa, are selling out suits and overcoats. Over 350 of these are to be cleared without reserve at a straight $10 off regular prices.

No Advance Will Be Asked on Some Lines of Spring Hosiery

But the Later Lines Will Show an Advance of, at Least, 25 Per Cent. —Bigger Variety of Patterns For Spring and Christmas Novelties.

ACCORDING to the manager of one of the large specialty houses in Toronto which handles hose, the first offerings of hose for the spring of 1921 will be no higher in price than the last quotations. The news will be most welcome to the trade, but it can only benefit the trade, so declares this manager, if immediate advantage is taken of it. The reason for there being no advance on the first offerings is two fold. In the first place, sorting business is well over and considerable stocks have been left on the shelves of the jobbers. This house, therefore, has decided to maintain the same price. In the second place, the mills are just beginning work on spring hosiery and no prices have been quoted yet, even to the jobbers.

It should be understood, however, that these prices apply only to the first offerings. When the new stock is on the market, prices, so say hosiery men, are going to be higher by about 25 per cent. Spring showings will be a trifle more varied and fancy than during the last few years. During the war, the mills were not accepting orders for fancy creations because the demand was simply for hose regardless, largely, of the patterns or styles. That is changed somewhat now and fancier lines are being produced.

The trade will, within a very short time if not already, be seeing Christmas novelties. Prices for these novelties will be higher than last Christmas, due partially to the natural advance that has gone on during the past year on account of labor and raw materials; also to the fact that there will be a larger variety from which to make Christmas selections. Men's Wear Review has seen some of these lines and they are not only quite equal to former offerings but the same care has been taken in arranging them in boxes so that the retailer may be able to make the best possible showing of them.

Trade Outlook More Buoyant

Conditions in Canada are more or less affected by those across the border. The price-cutting wave that swept the United States two months ago had a faint echo on this side of the line. Trade papers of New York and Chicago now say that this wave of hysteria has passed off and that conditions are settling down nicely. What the First National Bank of Boston has to say of present conditions is, therefore, of interest.

"The problem is not one of counteracting a long period of over-production and over-construction," says the bank, "but rather of determining a new and lower price level on which, under a strained credit condition, business may go forward to do the immense amount of necessary work which is pressing. Already in this market there is a more optimistic feeling and a growing opinion that in the leather and woollen business, for example, present prices are at or near bottom. There are more inquiries and more actual sales than two weeks ago. In some instances prices are slightly higher, indicating that some price declines were overdone. While the lower prices already realized are helpful, the householder has not yet found his average cost of living reduced."

Home Prices Easier than English; Places Orders Only for Hosiery

Canadian Buyer Says Fine Hosiery Hard to Get While Coarser Grades, Are Very Plentiful — Higher Prices for Fine Lines—Business Poor Amongst the Retail Trade.

A BUYER of several lines of furnishings, who has recently returned from a business trip to England for one of the largest wholesale houses in Toronto, reports that there is still great difficulty in getting merchandise. This buyer was in the market for all lines of men's furnishings, but came home with only a few odd lines of hosiery having been placed. On lines, such as shirts, pyjamas, nightshirts, etc., he says better prices and quicker deliveries can be had in Canada. Finer lines of hosiery have not only advanced in price but are harder to get than formerly; while the coarser lines are more plentiful, even bountiful, and the prices easier.

Wholesalers' Prices Cheapest

"The situation there," said this buyer to Men's Wear Review, "is much the same as it is here with regard to the various lines of men's wear. I could get better prices from the wholesalers in London and Manchester than from the manufacturers themselves.

"All lines of fine hosiery are up in price from ten to fifteen per cent. and there is a great scarcity of it. It is exactly opposite with the coarser lines. Worsted hosiery is down in price about ten or fifteen per cent. and there is plenty of it on the market. In the finer lines, I found that many of the mills were filled up with orders for months ahead. Fancy cashmere and novelty hosiery is exceedingly hard to get. On the other hand, the worsted hosiery is very plentiful and the mill owners are keen after new business." Our informant went on to say that on lines of hosiery, as well as on other lines of men's wear, he simply took quotations with a view to comparing them with the prices of the Canadian mills believing that he could do better on this side of the water. Since coming home, he stated that he had looked into the matter of Canadian prices on hosiery and was of the opinion, at first glance, that hosiery for the spring of 1921 would be higher in price than it had been before.

Visited London Exhibition

While in London, this buyer visited the Manufacturers' Exhibition held in that city and states that he was impressed with the great showing and splendid arrangement of the various lines exhibited by the British and Scotch manufacturers, So far as anything radically new in lines of men's wear, he stated that he did not see anything that was particularly new. The ladies again seem to have come into the major position with regard to new goods, while mere man would have to be content with prevailing styles with few if any alterations. A big variety of ladies' sport goods is being shown at this exhibition and wood fibre is being largest used. In these various sporting creations, caps are being made to match them.

Business Poor Amongst Retailers

That business is poor amongst the retailers was the information which this traveller gave. Similar reasons for poor business there, as here, are given. They had a cold spring, with the result that heavy stocks accumulated, and he stated that practically all of the London retailers were running big sales to unload these heavy stocks so that they might realize on them.

Trade, on the Whole, Comparatively Good

Clothing Quiet, Though Cancellations Have Stopped—Piece Goods Higher For Spring—Shirts to be Higher in 1921—Christmas Novelties—The Markets At a Glance.

BOTH wholesalers and retailers are finding it difficult to get into that attitude of mind where they can look at business conditions as being more like normal than they were a year ago at this time. Whereas a year ago trade was unusually lively as a result of demobilization of the Canadian soldiers, to-day it is more quiet, though, on the whole, it is good. In wholesale and retail trade alike, the first six months of the present year compare not at all unfavorably with the corresponding months of last year. Placing orders for fall in practically all lines have been smaller than a year ago, cancellations having been a new development of the trade; but on the whole the comparison with a normal year leaves little to be desired.

CLOTHING

Clothing continues to be about the quietest end of the trade. Manufacturers state that cancellations have about stopped, and they do not disguise the fact that they have been very heavy. Unseasonable weather and the accumulation of stocks, they believe, are the reasons for these cancellations. Withal, they look for the reinstatement of many of these cancelled orders, providing crop conditions as they appear at the present time are justified by actual results. In spite of all the talk about a big drop in clothing prices, they point to the fact that contracts for Spring piece goods were let at the highest prices paid within the last five years. Many of them, however, have stated that they will do their best to keep prices from soaring still higher.

SHIRTS

Spring, 1921, is already looming on the horizon of the shirt business. The retail trade, generally, has been looking for advances in cotton shirtings, at all events, with some uncertainty in their minds as to prices of the silk creations. These latter are still somewhat in doubt, though there is little, at present, to justify any belief that there will be a drop in prices. Labor still continues to be a decisive factor in the whole silk situation. Men's Wear Review has been informed, however, that prices on cotton shirtings for the coming Spring, in both imported and domestic lines, will show advances as high as 40 per cent. One buyer stated that deliveries from the mills of back orders are still very much behind and that some of the lines ordered for Spring, 1920, are still coming in in little batches.

HATS AND CAPS

Business in the hat and cap trade is quiet. Spring weather played havoc with felts and changeable Summer weather has been none too good for straws. There have been heavy cancellations of Fall orders on this account. Hat manufacturers state that they believe the peak has been reached in felt hats, though they point out that the decline will be very slow, hardly noticeable, in fact. The "American Hatter" also believes that the peak has been reached in spite of the fact that strikes are threatened on the other side for higher wages. Their reasons for so believing are that stocks have accumulated and that public demand for lower prices will make for lower prices, so that buying resistance may be overcome.

NECKWEAR AND HOSIERY

Christmas novelties are making their appearance on the market, though it is still too early to give an accurate estimate of how they are going. Neckwear and hosiery men state that their orders up to this time of writing are not as large as a year ago, but are exceedingly good as normal trade. A year ago buying was very heavy on account of demobilization; now it is more careful and is prompted by the actual needs of the trade. Early bookings on hosiery are being placed at about the same price as a year ago; but manufacturers state that later bookings will be higher. The reason for this is that they now have a chance to manufacture lines out of goods bought months ago, lines for which there was no demand a year ago because higher-priced stuff was in demand from the trade. Novelties in belts and handkerchiefs are selling unusually well, due, perhaps, to the fact that there is no luxury tax on these lines.

UNDERWEAR

Manufacturers' agents have been out for a short time with Spring and Summer underwear, 1921. Prices are said to be from 15 to 60 per cent. higher than a year ago. These agents have been out for such a short time that it is impossible to tell with what general reception they are being met by the trade. It is probable, however, that in this as in many other lines of men's wear, an effort will be made by the trade to select such lines as will be least affected by the Luxury Tax.

THE EUROPEAN SITUATION

Attention has been directed by a number of manufacturers and wholesalers to the European situation which, at this time of writing, is far from encouraging. The effect of the recent war is still too fresh in the minds of everyone to lightly set aside the bearing of war on trade. In the meantime, one can but wait and see.

"Best Way to Make Money is Keep It!"

A Truism Well Exemplified by Friend—The Wisdom of Money Out of the Business Demonstrated—Paving the Way to Independence.

By HENRY JOHNSON JR.

A MAN wise in the ways of finance, whom I have quoted more than once in these columns, once said to me:

"Very little money would be lost if men could realize that one of the best ways to make money is to keep it. When fishing for big interest, be careful that you don't swallow the bait."

One of the strongest things about that remarkable statement which I published recently was the piling up of $4,500 in cash and a Canadian Victory Bond by that small dealer whose net earnings had figured out to only about $1,050 a year for the past six years.

He did not let me have all his figures. For example, I do not know how much he has invested in that vacant land deal to which he refers only once. Neither do I know how many times he has paid $100 on the mortgage. Nor yet has he said what interest he pays on the mortgage. But the mortgage comes due very soon now and he plans to pay it off.

Suppose then, that the balance unpaid now is $3,000. After he pays it, he will have a clean surplus of at least $1,500. Of that, $1,000 adready is invested in a Victory bond, as fine security as any on earth, which pays him 5½ per cent., or $55 a year. With care and on consultation with his banker, he can put out the remaining $500 at between 5 and 6 per cent. with perfect safety. Together, then, these funds will earn him $70 or $75 a year. or about $6 per month, without thought or care on his part.

Wise to Keep Small

You will remember that he said he would like to do things on a bigger scale, but felt that it was wiser, considering his impaired health, and his years, not to attempt to do more than he is doing now.

Now see the beauty of the habit of rigid accumulation carried out over a series of years. This story sheds a new light on my contention that it is the plain duty of every merchant to himself and his business to draw money out of his business and invest it in good securities.

This for the reasons that, under this system, he is sure he is laying by some real money, hence is piling up a competence. Also, that thus he keeps himself scratching for capital in such a way that he will figure more closely and carefully; hence will become not only a more conservative buyer but a vastly better collector, and in a thousand other respects a keener business man.

But, see, now, how it works out with this man. He would like to operate on a larger scale. Why? Because he has a normally wholesome ambition. Now, though he cannot himself directly undertake to do more business, he is in a position to enter into partnership of interest with the biggest business men in the country and share in their work. Yes, even better than that; he hires those men, on a contingent salary, to work for him! For just as soon as he buys sound bonds or seasoned stocks he shares in the enterprises they have built up, in the earnings they make, and he has the advantage that they pay him his share of those earnings before they get a cent for their own work!

Grows Without Direct Effort

So now he is able to and does operate on as wide a scale, as rapidly as his accumulations grow, as he likes, meantime having his mind and body free to devote steadily to his own little business.

"O, but what's 6 per cent?" somebody says. Nor are you the first who carelessly and thoughtlessly have uttered that foolish question. So let me tell you one thing that six per cent., compounded only every six months, will do.

The sum of $25 set aside every month at 6 per cent. compounded every six months will pile up a total of over $30,000 in 30 years. How much is $25 a month? Is it not $300 a year? And if it is $300 a year and we do it for 30 years, how much will we have laid by ourselves? Figure it out and you will find it is $9,000. So, in the 30 years, the 6 per cent. has accumulated $21,000 and over—without effort on the saver's part—in return for his faithfully laying up less than a third of the total.

Next I hear somebody say that he does not want to wait 30 years. That. of course, depends on the point of view. I took out my first life policy 27 years ago. It was written on a plan whereby I could withdraw it, or take part of the dividends, or do a number of other things in twenty years, and then quit or continue for a further ten years. When the 20 years rolled around, and they rolled without much thought or care on my part, I did not need the money. I left it for further accumulations. When it comes to me in another three years, it will come as a windfall, as purely found money, because I had never missed the premiums paid.

The Little That is Never Missed

So it will be with the merchant who lays by $25 a month. He will not miss it. Further, by the very discipline to which he subjects himself to make the systematic accumulations, he will automatically become a better business man in every particular. Then, as life stretches more and more behind him, that goal which once was 30 years ahead comes rapidly nearer. Say he starts at 28. Will any man in fairly good health who is nearly 58 admit for a minute that he is too old to enjoy a competence of $30,000 when it is handed to him at 58? Ask him—anywhere you find him—and see!

"Despise not the day of small things!" "Mony a little makes a mickle."

Well-Balanced Self-Respect

Notice that this man said he had no telephone and no delivery, that he never went after orders nor asked anyone to trade with him; that he simply tries to give satisfaction in quality and price and does not cut rates.

Does this sound as if he were a little bit "independent?" It does not sound that way to me, because it is very like my own experience in certain respects.

One day, about 15 years ago, I got to thinking about our system of soliciting orders. We sent out a very competent clerk to solicit orders, of course his time had to be paid for and it occured to me that possibly the outlay was not a good investment.

Immediately, I figured out exactly what that system cost and what it yielded. I figured the solicitor's time at about double what we paid him, because he was absent the time when he could be of most use to us. Result was we quit soliciting cold, kept the customers who would stay with us on the new deal, lost those who would not stay—and never resumed the system. There was no "independence" about our action. There is none with my friend. He just figures that there are certain limitations beyond which he cannot go without overtaxing his own capacity to get his work done; and he has the wisdom not to try to overdo.

Being free from a thousand vexations of phones, deliveries and anxiety about whether Biffkins is trading as much as usual this month, he can concentrate on service in his store and the general operation of his business. Note, too, that "success succeeds." It's mighty hard to find fault with a small merchant who needs three banks and a Government bond to care for his financial assets!

True Independence

But I went over the ground of true independence with you recently. That

Continued on page 63

CARRYING ON BUSINESS WITH SMALL CAPITAL

STRETCHING the capital is one of the tests of a true merchant. Almost anyone with any merchandising ability at all can do things with plenty of capital, but it takes a genuine manager to do business on a small amount of cash.

The banana man loads his cart in the morning with, say $10 worth of fruit. He returns at night with an empty cart and $15. Since he works every day, excepting only holidays and Sundays, he turns his capital about 300 times a year. On a gross annual business of $4,500 he makes 300 separate profits of 33 1-3 per cent., and all on an original investment of $10 plus the cart and his time.

Nor does the banana man carry any surplus stock. If some of his fruit gets over-ripe or is frost-bitten, he sells it out at cost or less, and he will even give it away to the youngsters rather than lose the fruit entirely. In this way he makes use of his capital all the time.

Question of Over-Buying

What would this man make if he had a capital of $10,000 instead of $10, and turned it on the same plan, 300 times a year?

Not many business men can successfully imitate the banana man's methods, but a great many of them could well go much further in that direction than they usually do. All business men who are not blessed with abundant capital should be interested in trying to see how far they can make this capital go.

It is a rare business man who hasn't a lot of his money tied up in stock that doesn't move fast. Over-buying has been called the greatest curse of retailing. It seems to be inevitable that merchants will buy more goods than they need, and some merchandise that they can't use at all.

Sometimes this is the fault of the merchant, but not always. The man who keeps detailed records of past purchases and sales can judge his future needs pretty well. His calculations are only upset by backward business conditions, unexpected demands, or changing styles. In buying new goods he may have no definite guide and thus is dependent on intuition, but a dealer soon learns to approximate what his customers will buy.

Uses for Ready Capital

Knowing with some exactness what will be his needs for a given period—a month or six months—a merchant can gauge his purchases accordingly so as to obtain the most rapid turnovers. If some goods sell fast and he can stock them daily or weekly, that means he can handle the business in this line of goods with small capital. It is the goods that represent a high investment and turn only once or twice a year that tie up his capital. The less of this last class of goods he can get along with, the better for his capital.

There may be some men who wouldn't know what to do with more capital if they had it, so they are not interested in releasing what was tied up in slow-moving stock. This money, however, can be used in taking advantage of cash discounts, in improving the store equipment, in advertising, in adding new lines, and in other ways.

So, Mr. Merchant, if you are losing cash discounts or if you lack ready cash, suppose you look through your stock to see where you can do with less, or where some items need to be pushed. Advertising and good salesmanship may lighten your load. And, once you have reduced your stock to the point where it is the livest possible, careful records on each line will help you keep it alive by governing both your buying and your selling.

Clerks of St. Thomas, Ont., Have a Strong Organization

Compromise On Early Closing Question Reached With Retail Merchants' Association—Public Becoming Accustomed to the New Hours—Everything Going Well

WITH their working principles, and their organization thoroughly independent of all outside unions or combinations, the retail salespeople and store assistants of St. Thomas, late in April, formed themselves, almost one hundred per cent. strong, into what is known as the "St. Thomas Retail Clerks' Association." The organization was virtually the re-formation of the clerks. In December, 1919, the idea of amalgamation for the betterment of working conditions was broached and a branch of the American Federation of Labor's retail clerks' department resulted. The aims and objects of the branch were radical, antagonistic. They savored of "closed shop," strikes and "walkouts." Sympathy with every other branch of the Federation was the keynote, literally the mandate of the clerks' organization. The St. Thomas branch proved a failure from the very beginning. It was frowned on by employers, and the better thinking classes of clerks refused to identify themselves with such a movement. The branch died an abortive death, but with its death the new organization was ushered in. Diametrically opposed to the first organization in theory and practice, the regenerated union has proved a brilliant and growing success. It has accomplished big things by the application of common-sense methods.

Shorter Hours Asked For

The united clerks wanted shorter hours. They had been talking Saturday night early closing for months but had accomplished little, simply because they had lacked a definite purpose and co-operative effort.

In a giant petition that savored more like a suggestion than a request, the association asked the Retail Merchants' Association of St. Thomas to confer with them on the early-closing question, and to consider nine o'clock Saturday night closing, six o'clock closing the other five business days of the week and Wednesday half-holidays from May until the end of September. The meeting was held and a compromise agreed on, the retail merchants signing up for ten o'clock Saturday night closing from April 30 to September 30, and nine o'clock Saturday night closing the remainder of the year, six-thirty closing the other five days and Wednesday half-holidays from June 1 to September 1. The change was made with the understanding on both sides that it should be tentative, the idea being to try out this medium course on the buying public before attempting to introduce six o'clock closing every night in the week the year round. The new hours are meeting with the approval of the public, who have become accustomed to the change with little inconvenience. And now the St. Thomas Retail Clerks' Association is conducting an energetic campaign with the consent of their employers to educate the people to shop earlier on Saturday. Their campaign is already producing the desired results.

Other Interests

The clerks' organization has developed along many other commendable lines. It has one of the livest sports committees in the city, with a baseball team, bowling and tennis clubs and other athletics. Its entertainment committee has staged two brilliant "at homes" this spring, with the retail merchants and business men as their guests, and they have several others planned for the summer. There is an active visiting committee in connection with the association whose duty it is to cheer up the members who are ill and also to look after newcomers and find them congenial lodgings. This committee has proved its worth in the case of young women coming to the city. The glad hand of welcome is extended to all.

The Retail Clerks' Association is one of the finest organizations ever formed in St. Thomas. It is progressive and brimful of pep and it has received the hearty support of the merchants.

More Co-operation Between Town and Country is Needed

Renfrew Mercury Believes that the Farmers' Co-operative Store with Its Proposed Fifty Million Dollar Turnover Jeopardizes the Livelihood of the Retail Merchants in the Smaller Towns.

(From The Renfrew Mercury)

THE important event of the week in South Renfrew was the visit of Mr. J. J. Morrison, the secretary of the United Farmers of Ontario. Mr. Morrison is a man of pleasant personality, a nice man to meet, and a thorough democrat. The "Mercury" has devoted a great deal of space to the U. F. O. picnics and particularly to Mr. Morrison, as we believe a great many of our readers are deeply interested in what he had to say.

Much that Mr. Morrison said was admirable, and the "Mercury" is in substantial agreement with a great many of his proposals and arguments looking towards a more democratic method of parliamentary representation. At the same time we feel that throughout the greater portion of his addresses Mr. Morrison made the mistake of assuming that every man's hand was against the farmer, and that therefore the farmer's hand should be against every man.

This is certainly not the case. As a matter of fact the working people of the towns and cities are feeling the pinch of conditions fully as much, if not more than the farmers to-day, and, while they may not feel like subscribing fully to the Farmers' platform, they are willing to go a good part of the way with any organization that will curtail the privileges of the big interests and make living conditions easier for them. But Mr. Morrison decries a People's Party, yet Hon. Mr. Drury, Hon. Mr. Smith, and other members of the Cabinet have openly advocated it.

We feel that in some instances if Mr. Morrison's arguments were followed out to their logical conclusion it would not be for the best interests of the country at large. Mr. Morrison deplores the depopulation of rural Ontario, and yet he must realize that hundreds of young men and women are drawn to Toronto every year by the large mail-order houses with their immense factories and warehouses employing thousands. Rather than discouraging this, is not the Farmers' Co-operative store, with its proposed fifty million dollar turnover, encouraging it at the expense of the smaller towns and villages? Is not the business of the province becoming centralized in Toronto? We are not pressing this point simply for the sake of argument, but because we feel that what is wanted is greater co-operation between the town and the country, and not a desire on the part of one to succeed at the expense of the other. In urging the farmers to send their money away to Toronto, Mr. Morrison is seriously interfering with the business and jeopardizing the livelihood of the retail merchants in the small towns that are a necessity and convenience to the farming community. If this movement to build up the city of Toronto is encouraged, eventually, although perhaps not immediately, towns like Renfrew will dwindle to mere villages or cross-roads, a condition which we feel no farmer is anxious to see brought about.

It is not desirable at this time to enter into a lengthy discussion of Mr. Morrison's addresses. At the same time we could not help feeling that they were very largely a class appeal, and not as broad as we had hoped they would be. We all realize that agriculture is the basic industry of the country and every man is glad to see it prosper, yet is any lasting good going to come to the country by setting up rural against urban communities, and sowing seeds of distrust of one another among the people? It is a mistake to take too seriously the jokes and jibes of the writers in the city press about the hayseeds and other things. They are often said in jest and who know and appreciate the sterling worth of the tillers of the soil of this Dominion.

Mr. Morrison is an earnest, sincere speaker, a genuine good fellow, and as we said before, we are in substantial agreement with a great deal that he said, but we feel that what is wanted in this country is not a class movement of any kind, but a peaceful revolution of a united common people that will wrest from the privileged interests some of the unfair advantages which they enjoy, and give to us all a fair and square deal, and equal opportunities in this land that is full of promise and which we all love so well.

Richard L. Gaunt Dies Suddenly

HEAD OF MARK FISHER SONS & CO., VICTIM OF APOPLEXY

Death came suddenly on July 4th to Richard L. Gaunt, one of Canada's largest business men, and leader of the woollen trade in this country for many years past.

Mr. Gaunt was stricken at his home, 4263 Dorchester street, west. He had been in apparently excellent health during the day, taking a walk downtown in the morning. He returned home at 3 o'clock in the afternoon with Mrs. Gaunt and it was not until the tea hour at 5.30 that he complained of not feeling well, remarking that he believed he was suffering from indigestion, and refusing to have tea, betook himself to his room where Mrs. Gaunt sent him some hot water. After drinking two glasses of hot water he said that he felt better, and that all the pain was gone. He left his room and as he walked down a corridor fell to the floor and died within a few minutes. Dr. A. R. Griffith, of Peel St., was summoned and was in the house within ten minutes, but Mr. Gaunt had passed away. The cause of death was pronounced by Dr. Griffith to be apoplexy.

He was born near Leeds, Yorkshire, England, a little over 67 years ago, and early went into the woollen industry at Huddersfield, one of the great woollen centres of England. He came to Canada 44 years ago to take charge of the business of Mark Fisher Sons & Company, assuming the managership of this business on arrival, later becoming partner. The development of this large business is the story of his business talent and of his untiring energy, the business growing until it has branches and warehouses in many parts of Canada and in New York.

Mr. Gaunt is survived by his widow, nee Elizabeth Cowan, daughter of the late John Cowan, founder of the Cowan Chemical Works, of which Reginald Tait Gaunt, the only child, is now manager.

You Want to Know?

YOU buy service when you subscribe to the MEN'S WEAR REVIEW. We have facilities for procuring information regarding all subjects connected with the Men's Wear trade and this Service Department is always at your disposal. If the information you desire is not to be found in the editorial columns of this number or in the advertising pages, cut out the coupon below and fill in the question you want answered. Every day these are coming in and welcome and we want our readers to feel quite at liberty to make these inquiries of us. The idea of this Review is to be of the greatest possible service to our readers. If, therefore, there is some information, be it little or great, which you want, please do not hesitate to use our Service Department for this purpose.

Here are a few of the inquiries that reach us and which are promptly answered upon receipt:

Hamilton, Ontario.

Dear Sirs:

I intend opening up a Gents' clothing and furnishing store and would like you to give me the names and addresses of the leading wholesale houses where I can purchase goods at reasonable prices.

Tillsonburg, Ont.

Dear Sirs:

Will you please let me know by return mail where I can buy Lion Brand collars?

Cochrane, Ontario.

Dear Sirs:

Please tell me if a merchant is allowed to stay open for business on the 1st of July? We are having a big celebration here on the first and a number of the merchants are going to stay open.

Picton, Ont.

We are considering buying an air-brush for showcard work. Could you advise me where I could procure one at the right price?

THE MEN'S WEAR REVIEW
143-153 UNIVERSITY AVENUE
TORONTO

For Subscribers

INFORMATION WANTED

DATE_____192

PLEASE TELL ME_____

NAME_____

ADDRESS_____

WELL-KNOWN TAILOR OF TORONTO PASSES

At his residence, 290 Roncesvalles Avenue, on Thursday night, July 8, Mr. John Burton, a well-known tailor of Toronto, passed away. He was born in England eighty years ago, and had lived in Canada for more than half that time. For thirty years he was connected with the tailoring firm of Bilton Bros., but retired from active business six years ago. He had the distinction of being known at one time as the best cutter in the United States and Canada, and won the gold medal at the Cincinnati convention in 1900. Besides his wife he is survived by two daughters, Mrs. A. Mathers and Miss Rose Burton, and one son, Jack Burton.

BRITISH INDUSTRIAL ART EXHIBITION

"The British Industrial Art Exhibition will be open until 16th September, inclusive, at Knightsbridge, London. This exhibition will comprise textiles, wall papers, furniture, pottery, glass and metal work, also building and other crafts. A number of buyers are expected from Canada, other overseas Dominions and foreign countries.

Canadian buyers who propose to visit the Exhibition should secure further information from the nearest British Trade Commissioner in Canada. Their names and addresses are:

(a) Captain E. J. Edwards, 248 St. James St., Montreal.

(b) F. W. Field, 260 Confederation Life Building, Toronto.

(c) L. B. Beale, 610 Electric Railway Chambers, Winnipeg.

E. & S. CURRIE, LTD., TO MAKE BELTS

Within a short time the trade will have an introduction to a Canadian-made belt handled by E. & S. Currie, Ltd., of Toronto. Fortunately, the belts sold by this firm were merely assembled at their Canadian plant but they have recently added to their floor space in Toronto and are now going to manufacture, in fact are now manufacturing, their own leather belts.

Similar to their other lines, these belts will be specialty belts of all leather and great attention has been paid to the finishing of these belts. The firm has aimed to give an English quality with an American finish, believing that these combinations will produce an almost perfect belt. To the trade, these belts will sell as high as $60 a dozen, according to the quality of leather and the kind of buckle used.

Silk Market Becomes More Stable; Causes of Recent Panic in Japan

Japanese Raw Silk Was Largely Controlled in the U.S.—Poor Silk Season Resulted in Backing Up of Supplies—Labor Still Big Factor in Price Situation.

OF more than passing interest to the trade is the condition of the silk market. Silk is one of the essentials of the furnishing end of the men's wear business; in addition it is largely used as a trimming for the higher-grade brands of clothing. The cost of it, therefore, is one of the factors which determines the ultimate price of the suit of clothes as well as of the necktie, the shirt and other accessories that go to make up the perfect man.

The Break in the Market

As is well known to the trade, there was a serious break in the silk market several weeks ago, a break that had its origin in Japan though the effect of that break made itself more manifest in the United States. It is interesting to know the exact cause of that break as well as to trace its effect upon prices in silk materials generally. It might have been expected that such a tremendous break in the market, resulting in much lower prices for the raw silk, would immediately bring about lower prices. Such, however, does not seem to have been the case, except for a short time when a number of the smaller houses were forced to sell out or were crushed out by the action of the Federal Reserve Board in the United States. There was then a considerable sacrificing of good merchandise, a sacrifice which made itself felt to a more or less extent on this side of the international boundary line. Unfortunately, perhaps, our Canadian markets are more susceptible to the reverberations of the United States markets than to the more stable and conservative British markets, with the result that we are sometimes made to suffer losses when there is really no occasion for it.

U. S. Corners Jap Market

The recent break in the Japanese silk market was really due to conditions which developed in the United States. For some time back, interested parties or speculators in the United States have been making a serious effort to get control of the Japanese silk market. Their effort has proven successful, with the result that about 80 per cent. of the Japanese raw silk was under demand to such parties in the United States. In the meantime, British and European buyers were gradually forced off the Japanese market and sought their supplies from the Italian market.

Result of the Break

Silk prices during the last few years have increased tremendously and the time was bound to come sooner or later when a halt would have to be called. Whether it was excessively high prices or just a peculiar turn in the trade that made last spring's business in silks a poor one may not be too apparent, but the fact remains that business was very poor. The United States market went dead; small houses began to dump their stocks on the market at greatly reuced prices and others were forced out by the action of the Federal Reserve Board in curtailing credit. The re-action was immediately felt in Japan. Orders placed there were cancelled wholesale. Silk houses failed and one of the largest banks in Japan closed its doors. It was a financial panic in Japan rather than the world break in silk prices, because, as has been pointed out, only the United States was vitally interested in the supplies of raw silk in Japan. It was the backing up of the tide. European countries and England took some advantage of the drop in prices to complete their own stocks whose main source was Italy; but such orders were only a drop in the bucket so far as the whole situation was concerned.

Labor a Big Factor

In the matter of silk creations, labor continues to be one of the biggest factors in the price of the finished article. By such a panic as recently happened in Japan, the price of raw silk may come tumbling down; but the general effect is too local in character and labor conditions so reverse from a downward tendency to materially alter the price of the finished article. In the United States many of the mills have closed their doors on account of the unsettled condition of the whole silk market in that country, and because labor is so high. On the other hand, labor does not seem disposed to accept lower wages and until the same inexorable law of supply and demand begins to work in the ranks of the laboring classes, until there are more men available than there are jobs for them, it is hardly likely that lower wages will be paid.

As has been said, the European market has been little, if at all, affected by the panic in Japan. Swiss houses have all the orders they can handle and recent confirmations or orders placed by Canadian houses have been accepted on the promise of delivery next March which probably means June. The general tendency of the whole silk situation now seems to be to settle down again and find a solider foundation than it has hitherto.

Hatter Believes Peak is Reached

Decline, However, Will be Gradual and Needs Should be Looked After

While hat manufacturers in the United States are predicting that felts have not yet reached the peak, Canadian manufacturers have expressed themselves to Men's Wear Review as believing that this period had come and that there would be no further advances so far as the outlook for the present justified any prediction at all. The information has been given to us by more than one hat manufacturer and jobber (that is, of felt hats) that every effort would be made to keep prices from going any higher and that there was not much likelihood that prices would go higher. The peak has been reached, they say. This does not apply to straws, however. Straws for 1921 will likely be higher on account of a shortage of straw braid and because manufacturers have been unable to meet the demand even for the season that is just past.

What the Hatter Says

In spite of what some hat manufacturers of the United States say with regard to the price of felts for 1921, the American Hatter takes the ground that the peak has been reached. "While manufacturing costs and conditions," it says, "show no tangible change from those of the past few seasons, a careful analysis of all influences leads to the conclusion that at last the peak has been reached in the price of felt hats. Straw hats will continue to go higher."

The Hatter then goes on to analyze the situation in the hat industry, pointing out that there have been no reductions in the demands of labor and referring to the fact that strikes for higher wages are imminent, or even in progress. So far as raw materials are concerned, the Australian fur market has barely opened and manufacturers are not disposed to buy except on actual demands for goods.

"It will be seen from this review," continues The Hatter, "that there is absolutely nothing apparent in the situation to cause apprehension of an imminent decline. There need be no fear of a break in the market in ordering felt hats for the next two seasons. The intelligent buyer will always avoid an over-stock; but he will equally avoid the opposite extreme of under-buying, especially in view of the certainty of slow shipments and an unparalleled freight congestion.

The New York Clothiers' Cutting Union of the Amalgamated Clothing Workers of America have opened a co-operative clothing factory with the announced intention of manufacturing clothing at prices from thirty to fifty per cent below those of the average retail store.

Forty to Fifty Millions Are Distributed by Wheat Board

Business Outlook is Improved by This Action—Payments Began on August 1st—Merchants Should Look After Collections

THE business outlook in Canada, at the present time, is largely influenced by conditions of the crops, particularly the western crops. As the prospects of a bumper crop in the west brighten, so does the horizon of the whole business outlook of the Dominion brighten; and whatever benefits the west in a business way, also benefits the east and helps business generally.

Under these conditions business throughout Canada, and particularly in the west, should be greatly helped by the distribution of 30 cents per bushel on the participation certificates issued by the Wheat Board. This distribution began on August 1st.

Writing of the effect of this action of the Wheat Board on business, THE FINANCIAL POST, of July 31st said:

"Information secured by THE FINANCIAL POST indicates that there are over 800,000 of these certificates in Western Canada and about 100,000 in Eastern Canada. In Ontario about $2,500,000 is to be distributed. Considering this as a basis in relation to production and local consumption in the Western provinces it would seem that more than $40,000,000 would be distributed through Winnipeg. If then there is between $40,000,000 and $50,000,000 of "new" money distributed at this time it should help conditions materially.

"The Bank of Commerce Winnipeg office reports by wire an unofficial estimate that there are between 800,000 and 900,000 certificates to be paid in the west, representing 130,000,000 to 140,000,000 bushels of wheat or $39,000,000 to $42,000,000.

"The payment of this money will be made through the banks and will largely be a matter of book-keeping so far as supply of capital for the movement of the new crop, and business generally are concerned. In fact bank managers will undoubtedly take steps to reduce present advances in some cases and there should be an opportunity for merchants to check up their accounts. The fact that at Regina recently a meeting of business men decided upon a general tightening up of credits with the elimination of long standing accounts and collection of outstanding credits by fall is significant in this connection.

"The idea that curtailment of credit to industry will bring about the desired deflation seems to be changing, however. It is being pointed out that the readjustment will be reached through an increase in the margin between supply and demand and that if production is checked through curtailment of credit this will not be attained. What seems desirable is a certain reduction of demand or an increase of production which will bring about a surplus of goods and permit of an adjustment to a more stable basis. This cannot be expected to result from checking production and the increased efficiency of labor noted during the past month by Judge Gary is therefore a good indication."

CHANGES IN PERSONNEL OF TOOKE BROS., LTD., OF MONTREAL

Several interesting changes in the personnel of the executive and board of directors were effected at the annual meeting of Tooke Bros., Ltd.

Two new directors, Lt.-Col. Chas. W. McLean and W. M. Weir, were elected to the board, replacing W. Fred Heney of this city and Hon. F. H. Phippin, K.C., of Toronto.

Lt.-Col. McLean also replaces W. A. Brophey in the vice-presidency of the enterprise, the latter, however, retaining his post as managing director.

The board and officers now comprise: W. A. Tooke, president; Lt.-Col. C. W. McLean, vice-president; W. A. Brophey, managing director, and the following directors: A. J. Brown, K.C., Wm. McMaster, W. M. Weir and W. S. Barker, the latter member of the board being also secretary-treasurer of the company.

CLOTHING PRICES FOR SPRING, 1921

Marked Advances Within a Year's Time

A retailer in Fort William recently received a letter from the firm from which he buys his clothing. The letter sets out the prices paid for certain piece goods for spring and fall of the present year and for spring of 1921. Here is the letter:—

"We beg to say that our buyer has just returned from Great Britain where he has been purchasing woollens and linings for spring, 1921. His report is that everything in tweeds, worsteds and linings shows a big advance over the price paid for winter, 1920, and clothing, therefore, cannot help but be higher for next spring than it is for the coming fall. Below we give a few comparisons showing the prices paid per yard for the three seasons, spring, 1920, fall 1920, spring, 1921, which are a fair average of our buying during these periods:

	Spring 1920	Fall 1920	Spring 1921
Canadian Tweed	.2.45	2.75	3.35
Canadian Worsted	2.35	3.00	3.25
British Tweed	4.38	4.74	5.60
British Worsted	5.95	7.03	10.95
British Serge	4.50	5.11	6.30
British Lining	1.10	1.35	1.73
Canadian Silesias ...	30	.40 1/2	.51 5/8

BEWARE OF GERMAN "SCOTCH TWEEDS"

Time hath not dulled the cunning of the German. Perhaps there is some compensation, however, in the fact that one of his latest tricks bears out the old adage that imitation is the highest form of flattery. Writing in "The Haberdasher," of New York, The Baron has this to say of this new German effort:

> "American buyers of suitings and overcoat materials from Europe should protect themselves against fraud. German traders have been sending into this country (that is, England) spurious Cheviots and Saxonies, falsely described as of Scotch origin. These have been offered in a great many British cities, not excluding Glasgow. I do not know whether the game was tried in Galashiels, but Teutonic gall is equal to any extremity. When it was pointed out that all the Scotch tweed in the market could, owing to shortage, be easily accounted for, the representatives of German exporters blandly explained that the material was pre-war stuff that had been left over. Examination proved this to be entirely false. The material was impure, of poor quality, and had never even seen Scotland in its life. There is no difficulty in distinguishing genuine Scotch tweeds. They bear a mark of origin on the reverse side containing the words: 'Scottish Woollen Trade Mark,' with a conventional thistle design. This is an official mark of origin, regulated by the Government Board of Trade."

According to a traveller, who has recently returned from the Manufacturers' Exhibition being held in London, there are even others who are trying to copy Scotch tweeds. Some of the Bradford tweeds, he says, have been sold as Scotch tweeds. The beautiful array of Scotch tweeds on exhibition at this London show bear the mark every three yards, "Made in Scotland." This stamp is put on, not only to prove its origin, but is a scheme of the Scottish Woollen manufacturers to popularize and advertise the Scottish productions.

SOME NEW IDEAS ON SALESMANSHIP

Continued From Page 35.

buy different shoes. Of course this doesn't have to be kept up indefinitely, but if salesmen want to get a quick idea of the value of other merchandise which is competing with their merchandise, then they should test it out themselves.

In the past year, I have assisted in the formation of a good many selling clubs scattered in all parts of the United States, and I am convinced that this method of cutting down selling costs is going to be adopted by more than one organization. To get people to a store you have to pay a higher rent to get a permanent store location where people continually pass, or you have to resort to the other method of cutting your rent down and increasing your advertising. These are the two methods now followed by most merchants. I predict that in the next 10 years, hundreds of stores are going to invest a great deal of time and some money in improving the selling ability of all their sales people, and this one thing alone will be used as the big feature of the advertising done by the store.

In almost every town or city you find some one store that continues to grow and they are not always on the main thoroughfare. There is nothing spectacular about their advertising, there is nothing spectacular about their selling methods. You enter the store and you find sales people who are quiet, who are orderly, who are well groomed, and who are prepared to give you any amount of information you may want on the merchandise they are selling, and who never seem to be in a hurry. Such stores are never forgotten by consumers.

I think the classic example of store service is represented in the man's pet barber, or the woman's pet manicurist. Once the average man finds a barber who can cut his hair to his satisfaction that barber generally has a customer for life. I know of more than one man who needed a hair cut in New York, but who waited until he had returned to Chicago to have his favorite barber do the job. Most barbers want to cut off too much hair. They feel that they have to cut off a great deal in order to earn their 35 cents or 50 cents. The same is true of manicurists who give women quick, efficient service and who are willing to listen but seldom talk. The average store owner, advertising man, sales manager and salesman can learn a big lesson from these two groups of sales people. Give the salesman an opportunity to study his work. And the most surprising thing about this simple plan is that the results are almost immediate. You don't have to wait a year to see the returns. They commence the very next day that the salesman goes on the floor.

Consumer resistance is going to be much higher this Fall than it has ever been. Prices will continue to be high for some time. The peevish, dissatisfied, disgruntled customer who is trying to save money will feel much more kindly toward high prices if he can be accorded quick, efficient and helpful retail service. This is up to the salesman himself, but the store owner is responsible for this service—he is the one who can start this new service in his own organization.

BEST WAY TO MAKE MONEY

Continued from page 57

is a phase of this man's unusual record to which we well may give the closest attention. For after all is said and done, money is not everything and all success is relative. To be able to look the whole world in the face because you owe not any man is worth years of patient toil, as any man will tell you who has been through the real mill. So I feel like ending this review with a quotation with which I think, somehow, that you will agree:

Thanks, thanks to thee my worthy friend
For the lesson thou hast taught,
Thus at the flaming forge of life
Our fortunes must be wrought;
Thus on its ringing anvil shaped
Each burning deed and thought!

MAKING THE BOYS' DEPARTMENT

Continued from page 34

department as much before the public as any of the other men's departments. There is never an advertisement written about men's clothing in which there is not mention made of boys' clothing, too. We very frequently run a separate advertisement altogether for boys' clothing, particularly with summer goods, and we find that it pays very well. We do considerable advertising to the parents and this fall we will send a letter to the boys directly, not sending them a circular letter with a one cent stamp on it, but with a sealed envelope so the boy will feel that Grafton's are taking a very personal interest in him. In one of our circular letters, for instance, we mentioned that we had confirmation suits and we sent these letters to many of the Roman Catholics and got a good response from them because they saw we were looking after their requirements.

Quicker Turnover than in Men's Clothing

While there is not so much money invested in a boys' clothing department, Mr. Watson states that the turnover during the year is quicker than in men's clothing. A boy will wear out two or three suits of clothes while his father is wearing out one suit.

Grafton's keep their boys' clothing in as fine condition as their men's clothing. The suits and overcoats are all in glass cases as the accompanying photograph shows. The odd pants and cheaper lines are kept piled on tables in the centre of the department.

According to a report issued by G. & C. Kreglinger of Boston, a report which covers Belgium, England, Holland, Poland, Italy and other European countries, there is little outlook for an advance in raw wool prices or a recovery of values.

BEATS WASTE PAPER BASKET

Continued from page 36

they recently ran a half-price sale in which it was advertised that clothing prices were cut in two. Mr. Shannon says he will run more sales this year than formerly because he believes that this is the year to unload heavy stocks. He believes that things will be down to normal, or considerably more normal by January next and that the wise merchant will unload his stocks if they are too heavy. He says that deliveries in nearly all lines are much better than formerly, indicating that supplies are adjusting themselves to demand, and that it is better to have no surplus stocks on hand.

Here is the letter which Shannon & Quinn used on the opening of their new store:

Mr. S. F. Washington,
City.

Dear Sir:

Enclosed find check for five dollars, which we take great pleasure in sending to you with our compliments. This check if endorsed and presented by you, within sixty days from date, at our new store, will entitle you to a credit of five dollars on any suit or overcoat you may wish to purchase.

We consider that it is worth this five dollar bill for us to get in touch with you, and we trust that you will be one of the first to come in and present your check.

We will not confine you to any particular suit or overcoat, nor are there any strings on this offer, just come in and select any suit or overcoat in the store, and your check will be accepted the same as cash.

We will have for your inspection the finest stock of men's clothing in this part of the country, carefully selected and made by the best clothing manufacturers in the Dominion of Canada.

Trusting that we shall have the pleasure of seeing you in our new store on the opening day, we remain, very truly yours,

Shannon & Quinn, Limited.
C. R. Shannon, President.

Martin's Ltd. are opening up a new store in Winnipeg. They have secured the third floor of the Business Exchange and will operate a store dealing in ladies' and misses' ready-to-wear garments, with a men's tailoring department in connection. An easy payment plan is a feature of the new business.

"WHERE-TO-BUY" DIRECTORY

Telephone East 7526

GOLD BROS.

Manufacturers of

Boys' and Juveniles' Clothing

930 St. Lawrence Blvd. Montreal

AGENCIES WANTED

For men's and women's ready-to-wear clothing, hosiery, knit goods, etc.

Covering Wholesale and Retail trade in Manitoba, Saskatchewan, Alberta and British Columbia. Box 198, Men's Wear Review, 143 University Ave., Toronto.

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

WANTED—TRAVELLER COVERING most of Maritime Provinces, having good connection with Tailors and Dry Goods Stores, would appreciate lines with reliable house. Box 189, Men's Wear Review, 143-153 University Ave., Toronto.

WANTED — CAPABLE MAN FOR writing advertisements, trimming windows, decorating interiors, writing show cards; one who can assist in selling men's furnishings and shoes during rush hours. Write to The Hudson's Bay Company, Lethbridge, Alta.

Christmas novelties in silk hose shown by E. & S. Currie, Ltd., of Toronto.

WINDOW DISPLAYS THAT SELL MERCHANDISE

Continued from page 52

floors because a window cannot be made an appealing thing if there is dirt around. Cleanliness is one of the avenues to perfection in window-dressing; without it there can be no perfection. In the summer time, particularly, it is hard to keep the dead flies out of the window but every effort should be made to keep them out and to keep the whole appearance of the windows as clean as possible. Moreover, if this is not done, if dirt accumulates and there are dead flies lying around for weeks on end, a considerable amount of merchandise can be ruined in a year's time."

TWO COURSES

ADVERTISING and SHOW CARD WRITING

should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS

FOR

Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).

Neat-fitting, stylish, comfortable and absolutely dependable.

Our Salesmen will shortly be showing samples for Fall and immediate.

Special discount to the wholesale trade.

SCHWARTZMAN BROS.

1448 St. Lawrence Blvd. Montreal

MILNE'S NECKWEAR NEWS

Big Values | August 1920 | Right Prices

Our range of silks for Fall and Christmas is now complete.

We have no hesitation in saying it is the finest we have had for four years.

We have a splendid assortment of

Swiss Repps

and

Jasper Stripes

These are sure sellers

When in Toronto visiting the Exhibition, we extend to you a cordial invitation to call and see us. We will show you one of the most up-to-the-minute factories in Canada. No obligation to purchase.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave. Toronto

A Young Man's

OPPORTUNITY

MANY a young man engaged in the clothing business would launch out into business for himself, if he saw the opportunity. He is not necessarily anxious to go into competition with his present employer—but wants to do something for his own business advancement.

We offer several experienced, capable and progressive young men that opportunity.

We will give you exclusive territory and the agency for a nationally-known, advertised line of men's clothes—a brand that has been made and sold in Canada for upwards of 30 years.

Only a very small amount of capital is required because we carry the stock. All you require is an ability to measure a man accurately for a suit of clothes, and help him to select the most suitable style and fabric.

This exceptional opportunity is limited to a certain number of men of the right character.

Write, stating your age, business experience, references as to character, present employment and financial position, and we will give you full particulars of this proposition.

Apply Box 201
MEN'S WEAR REVIEW
143 University Ave., Toronto

"*Special Orders*" Will Capture That Lost Trade

Why not write us for particulars about this attractive proposition? We would be very glad to give you the fullest information.

There is always some business that a Ready-To-Wear Clothing Establishment loses in the course of a season.

In every locality there are some men that are not normal in build and are difficult to fit from the average stock of ready-made suits. And further, some men insist that their suits must be made to measure.

Therefore, if you sell clothes exclusively you are unable to serve all your would-be customers, and somebody else gets that business.

But we are ready to help you round out your business. By taking advantage of the services rendered by a Special Order Department you can handle special orders for your customers without adding anything to your investment. You can fit every man in your town.

T & D CLOTHES

for men who care

made by

Thornton & Douglas, Limited, Hamilton, Ont.

12½ to 18½

The increased demand for

KANT KRACK
TRADE MARK COATED REGISTERED LINEN

12½ to 18½

COMPOSITION COLLARS

MADE IN CANADA

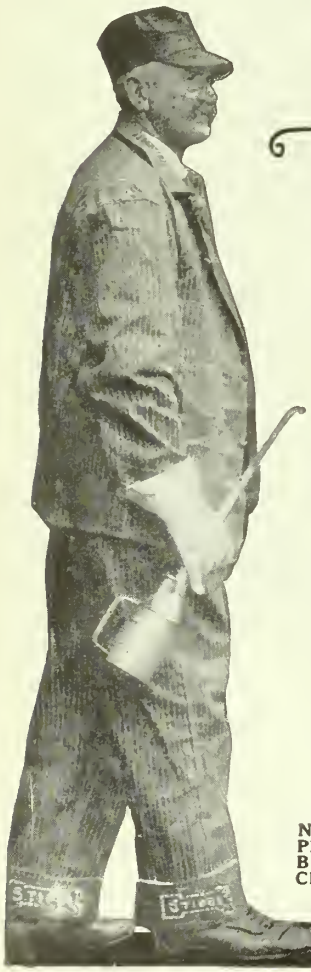
has demonstrated that men everywhere endorse them as the satisfactory collar for all conditions

If you are not a KANT KRACK dealer write for a trial order to be sent on our conditional guarantee, which means that if goods are not satisfactory to you or your customers they can return them within sixty days at our expense.

One Grade Only and That the Best.

THE PARSONS & PARSONS CANADIAN CO.

Established in U.S.A. 1879 HAMILTON, Canada Established in Canada 1907



Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

For OVERALLS, COVERALLS and ALL WORK CLOTHES

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.

STIFEL REGISTERED

J. L. STIFEL & SONS, Indigo Dyers and Printers

Wheeling, W. Va.

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
BALTIMORE.....Coca Cola Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
SAN FRANCISCO, Postal Telegraph Bldg.
TORONTO.....14 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

HERCULES

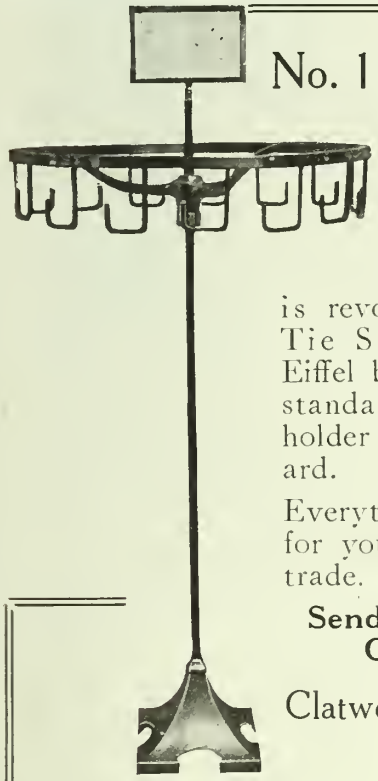
Leaders in Work Shirts

The proof of a work shirt is in the wearing. This is where the "Hercules" scores, because every detail in its construction—double stitch, double seam, generous cut, etc., is designed, together with the durable fabric, to produce a garment from which every ounce of wear can be extracted.

In stocking the "Hercules" line of work shirts, you have the right goods at the right prices—goods that will increase the prestige of the dealer selling them.

THE HERCULES GARMENT COMPANY, LIMITED

Head Office: Montreal *Factories: Montreal and Louiseville, P.Q.*



No. 1130 Eiffel Tie Stand

The Very Latest

is revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3 x 5 card holder on top of standard.

Everything in Stands for your particular trade.

Send for our new Catalogue

Clatworthy & Son Ltd.
Toronto

REPRESENTATIVES:
Vancouver, B. C.: M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que.: Graham Harris, 551 Dorchester St.
Winnipeg, Man.: O'Brien Allan Co., Phoenix Block.
Halifax, N. S.: D. A. Gorrie, Box 273.

"Craftana"

Registered No 262.005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

An Advertising Moral

Manufacturers who sell to retailers cannot help being impressed with one of the main causes for the downfall of the liquor business. This was the failure of the brewer and the distiller to give constructive attention to the retail end. They concerned themselves with manufacturing. They advertised their goods and carried on publicity propaganda. They worked hard to combat the rising sentiment against liquor. No such widespread institutional advertising reaching out into so many angles ever was done before. And then, after spending millions in making and advertising, they let the retail part take care of itself.

Is not this neglect of the retailer being duplicated in a measure by some manufacturers? They devote time and money to bringing and keeping their goods up to the highest standard. They advertise liberally to increase consumer demand and good-will. Then they do not realize adequate dividends on this because of failure properly to line up the retailer. PRINTERS' INK a few months ago told about an Indiana dealer whose attitude towards a famous nationally advertised talking-machine actually shut that product out from an entire county. This was a case where the dealer was well acquainted with the merits and salability of the machine, but objected to the company's selling proposition.

Almost any manufacturer will wax indignant if told he is neglecting the retailer. But this does not alter the truth of the condition in many instances. The neglect is not intentional, of course. The manufacturer is ready to help, and he does help. But the trouble is the help is not constructive and practical enough.

One big concern advertised broadcast its willingness and preparedness to assist its customers in every phase of their store activities. Then it placed the whole proposition in the hands of one advertising man. This man would have done quite well as advertising counsellor along a variety of lines. He was a clever worker and a good thinker. All he lacked—and this was a fatal lack—was a knowledge of the retail store.

The trouble with much of the service work, as PRINTERS' INK has said several times, is that it often is the product of a desk theorist. You have got to know a lot more than how to make a clever lay-out or write good copy if you want to do something worth while for the retailer. You have got to know the retailer, his problems and his customers. There is no royal road to this sort of knowledge. The best way to get it is to go out and dig for it—to go right to the retail store, work or talk with the retailer, and bring to bear upon his difficulties the fresh viewpoint of the outsider.

Many of the most successful concerns in the country have found that this is the only basis upon which real service to the retailer can be built.

—Editorial, "Printers' Ink."

The business newspaper gives you a chance to build business with the merchant who sells your goods.

MacLEAN PUBLISHING CO., LIMITED

Montreal Toronto Winnipeg Vancouver
Boston New York Chicago
London, Eng.

Publishers of the following specialized business papers:

Hardware and Metal **Canadian Grocer** **Bookseller and Stationer**
Sanitary Engineer **Dry Goods Review** **Druggists' Weekly**
Men's Wear Review

It's no use stocking merchandise that will not sell—Stock a line that's going stronger all the time.

Stock—

Wearwell Trousers

"that kind that sell"

Send for Samples

Levine Mfg. Company

162 John St., Toronto

Our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

For Immediate Delivery

We have in stock about 500 Coats —Single and Double Texture Tweeds and Paramattas—Travellers' Samples in assorted sizes and designs—which we are prepared to sell at a reduction of

25%

We shall be pleased to ship trial lots on approval.

Drop Us a Card Today

Duktex Coat Co.

322 Notre Dame St. W. Montreal

Special Values

"Direct from Mill to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool — SCOTTISH WOOLLEN — Scotch Tweeds

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers Mappin & Webb Building 10 Victoria Street MONTREAL *Commission Merchants*

Says a Reader of Many Years Standing:

"I do feel that your paper is the most interesting and readable financial journal published in this country and, perhaps, in the entire North American Continent. Each week I somehow find time to read every word of it—mostly in bed, late at night. I find I have to read THE FINANCIAL POST in order to maintain myself properly abreast with the bigger things and movements taking place in this country."

THE FINANCIAL POST is published for men who are interested in big things—not necessarily men who personally have big financial interests at stake, but for men who are eager to know what is happening that will have a bearing on business and the well-being of Canada generally.

THE entire editorial organization of the MacLean Publishing Company is at hand to co-operate with the editors of THE FINANCIAL POST. Specialists in many businesses write for THE POST. A practical farmer, in constant touch with the farming conditions, deals with crop prospects.

THE POST is a paper edited by specialists for business specialists.

The Financial Post

MONTREAL
128 Bleury Street

TORONTO
143 University Ave.

WINNIPEG
Union Trust Bldg.

Subscription Price per year (52 Issues) $5.00

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MADE IN CANADA

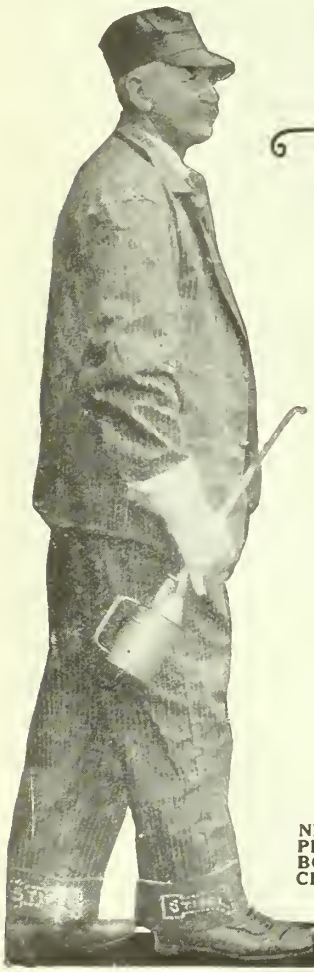
has demonstrated that men everywhere endorse them as the satisfactory collar for all conditions

If you are not a KANT KRACK dealer write for a trial order to be sent on our conditional guarantee, which means that if goods are not satisfactory to you or your customers they can return them within sixty days at our expense.

One Grade Only and That the Best.

THE PARSONS & PARSONS CANADIAN CO.

Established in U.S.A. 1879 HAMILTON, Canada Established in Canada 1907



Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

For OVERALLS, COVERALLS and ALL WORK CLOTHES

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.

STIFEL REGISTERED

J. L. STIFEL & SONS, Indigo Dyers and Printers

Wheeling, W. Va.

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
BALTIMORE.....Coca Cola Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
SAN FRANCISCO, Postal Telegraph Bldg.
TORONTO.....14 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

HERCULES

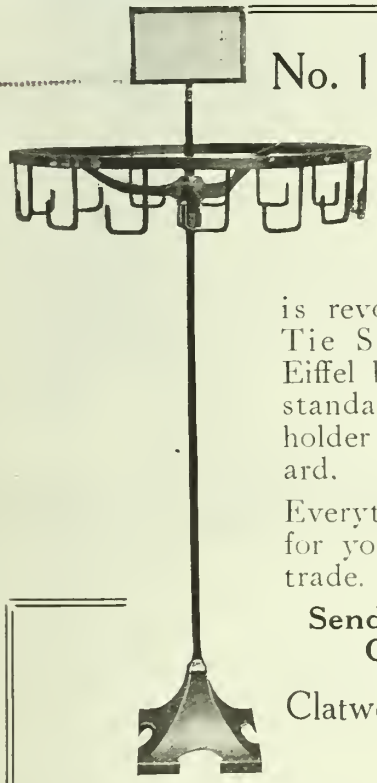
Leaders in Work Shirts

The proof of a work shirt is in the wearing. This is where the "Hercules" scores, because every detail in its construction—double stitch, double seam, generous cut, etc., is designed, together with the durable fabric, to produce a garment from which every ounce of wear can be extracted.

In stocking the "Hercules" line of work shirts, you have the right goods at the right prices—goods that will increase the prestige of the dealer selling them.

THE HERCULES GARMENT COMPANY, LIMITED

Head Office: Montreal *Factories: Montreal and Louiseville, P.Q.*



No. 1130 Eiffel Tie Stand

The Very Latest

is revolving Counter Tie Stands, 6 inch Eiffel base and square standard, 3 x 5 card holder on top of standard.

Everything in Stands for your particular trade.

Send for our new Catalogue

Clatworthy & Son Ltd.
Toronto

REPRESENTATIVES:
Vancouver, B. C.: M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que.: Graham Harris, 551 Dorchester St.
Winnipeg, Man.: O'Brien Allan Co., Phoenix Block.
Halifax, N. S.: D. A. Gorrie, Box 273.

"Craftana"

Registered No 262005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

An Advertising Moral

Manufacturers who sell to retailers cannot help being impressed with one of the main causes for the downfall of the liquor business. This was the failure of the brewer and the distiller to give constructive attention to the retail end. They concerned themselves with manufacturing. They advertised their goods and carried on publicity propaganda. They worked hard to combat the rising sentiment against liquor. No such widespread institutional advertising reaching out into so many angles ever was done before. And then, after spending millions in making and advertising, they let the retail part take care of itself.

Is not this neglect of the retailer being duplicated in a measure by some manufacturers? They devote time and money to bringing and keeping their goods up to the highest standard. They advertise liberally to increase consumer demand and good-will. Then they do not realize adequate dividends on this because of failure properly to line up the retailer. PRINTERS' INK a few months ago told about an Indiana dealer whose attitude towards a famous nationally advertised talking-machine actually shut that product out from an entire county. This was a case where the dealer was well acquainted with the merits and salability of the machine, but objected to the company's selling proposition.

Almost any manufacturer will wax indignant if told he is neglecting the retailer. But this does not alter the truth of the condition in many instances. The neglect is not intentional, of course. The manufacturer is ready to help, and he does help. But the trouble is the help is not constructive and practical enough.

One big concern advertised broadcast its willingness and preparedness to assist its customers in every phase of their store activities. Then it placed the whole proposition in the hands of one advertising man. This man would have done quite well as advertising counsellor along a variety of lines. He was a clever worker and a good thinker. All he lacked—and this was a fatal lack—was a knowledge of the retail store.

The trouble with much of the service work, as PRINTERS' INK has said several times, is that it often is the product of a desk theorist. You have got to know a lot more than how to make a clever lay-out or write good copy if you want to do something worth while for the retailer. You have got to know the retailer, his problems and his customers. There is no royal road to this sort of knowledge. The best way to get it is to go out and dig for it—to go right to the retail store, work or talk with the retailer, and bring to bear upon his difficulties the fresh viewpoint of the outsider.

Many of the most successful concerns in the country have found that this is the only basis upon which real service to the retailer can be built.

—Editorial, "Printers' Ink."

The business newspaper gives you a chance to build business with the merchant who sells your goods.

MacLEAN PUBLISHING CO., LIMITED

Montreal Toronto Winnipeg Vancouver
Boston New York Chicago
London, Eng.

Publishers of the following specialized business papers:

Hardware and Metal **Canadian Grocer** **Bookseller and Stationer**
Sanitary Engineer **Dry Goods Review** **Druggists' Weekly**
Men's Wear Review

It's no use stocking merchandise that will not sell—Stock a line that's going stronger all the time.

Stock—

Wearwell Trousers

"that kind that sell"

Send for Samples

Levine Mfg. Company

162 John St., Toronto

Our production—2,000 pairs per week—enables us to assure our patrons prompt deliveries.

For Immediate Delivery

We have in stock about 500 Coats —Single and Double Texture Tweeds and Paramattas—Travellers' Samples in assorted sizes and designs—which we are prepared to sell at a reduction of

25%

We shall be pleased to ship trial lots on approval.

Drop Us a Card Today

Duktex Coat Co.

322 Notre Dame St. W. Montreal

Special Values

"Direct from Mill to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds

Also

Pure Wool — SCOTTISH WOOLLEN — Scotch Tweeds

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of

THE HEATHER MILLS COMPANY, Selkirk (Scotland)

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers Mappin & Webb Building 10 Victoria Street MONTREAL *Commission Merchants*

Says a Reader of Many Years Standing:

"I do feel that your paper is the most interesting and readable financial journal published in this country and, perhaps, in the entire North American Continent. Each week I somehow find time to read every word of it—mostly in bed, late at night. I find I have to read THE FINANCIAL POST in order to maintain myself properly abreast with the bigger things and movements taking place in this country."

THE FINANCIAL POST is published for men who are interested in big things—not necessarily men who personally have big financial interests at stake, but for men who are eager to know what is happening that will have a bearing on business and the well-being of Canada generally.

THE entire editorial organization of the MacLean Publishing Company is at hand to co-operate with the editors of THE FINANCIAL POST. Specialists in many businesses write for THE POST. A practical farmer, in constant touch with the farming conditions, deals with crop prospects.

THE POST is a paper edited by specialists for business specialists.

The Financial Post

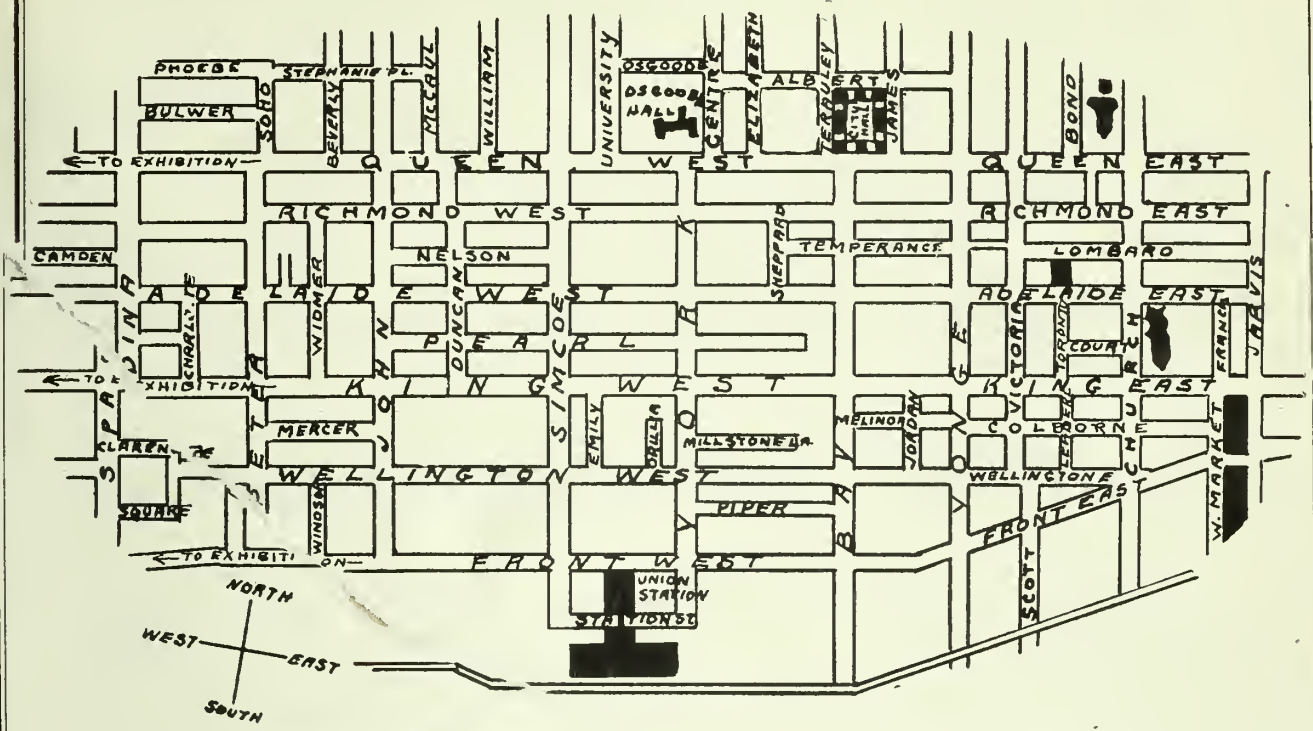
MONTREAL
128 Bleury Street

TORONTO
143 University Ave.

WINNIPEG
Union Trust Bldg.

Subscription Price per year (52 Issues) $5.00

Handy Map for Visitors to Toronto



Cut out this whole page and use it as a convenient guide when making calls in Toronto at Exhibition time. All of the firms listed below cordially invite you to visit them when you are in Toronto for the Exhibition. See their advertisements in this issue.

BRILL HAT & CAP COMPANY, 160 John St.

SIDNEY J. CLAYTON, 606 Carlaw Bldg., Wellington St. W.

COOK BROS. & ALLEN, cor. College and Markham Sts., College St. Car to Markham St.

CLATWORTHY & SON, LTD., 161 King St. W.

CANADIAN CAP CO., 221 Richmond St. W.

DALE WAX FIGURE CO., 86 York St., Cpposite Prince George Hotel.

J. A. HAUGH MFG. CO., 658 King St. W., King St. Car.

HAMILTON CARHARTT COTTON MILLS CO., 535 Queen St. E., King St. Car to River St.

JAMES & CO., 200 Adelaide St. W.

JONES BROS. & CO., 29-31 Adelaide West.

W. H. LEISHMAN & CO., 68 Temperance St.

LEVINE & COMPANY, cor. Queen St. W. and John St.

WM. MILNE, Spadina Building, 129 Spadina Ave.

NATIONAL CASH REGISTER CO., 40 Adelaide St. West.

ONTARIO CAP CO., Darling Building, Spadina Ave.,

UNIFORM AND EQUIPMENT CO., 57 Colborne St.

MEN'S WEAR REVIEW, 143-153 University Ave.

Attract the "Best" Custom by featuring "CEETEE"

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.

Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience - it is made in all weights—sizes and prices to suit every requirement—and bears the diamond-shaped label as illustrated.

TURNBULL'S UNSHRINKABLE NATURAL WOOL

The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

GUARANTEED UNSHRINKABLE CEETEE PURE WOOL

THIS TRADE MARK IS ON EVERY GARMENT

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

Worthy of Your Consideration

Retailers want to deal with people who know why they have something to sell.

Did you ever stop to figure that the retailers you want to interest have advertising news for the public in every day's newspapers? Let the retailers have particulars of your goods at least once a month.

Think this over and let us strengthen your trade development work beginning in next month's

Men's Wear Review

143 University Avenue, Toronto

COPY PREPARED WRITE FOR RATES

Business Data

Would it interest you to get all information published from time to time on industrial conditions in certain districts?

Do you ever wish to refer to the advertising of a competitor, the past quotations of certain stocks, the expansion of factories, the fire losses or any data that may assist you in managing your business?

Our service is a decided success in this field and three months' trial will prove to you that having this valuable data at your finger ends is assuredly worth while.

We will be glad to give you rates and suggest a service that you will use daily.

Canadian Press Clipping Service

143-153 University Avenue, Toronto

Fall 1920 Made to Measure Clothing

Provide yourself with a line distinguished for

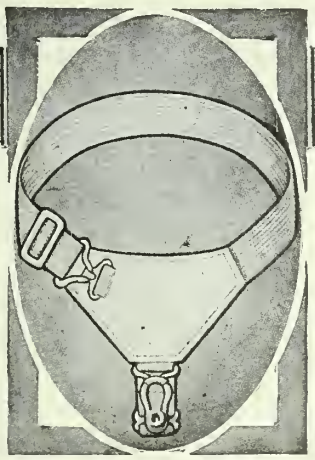
Quality

and secure your share of this important trade.

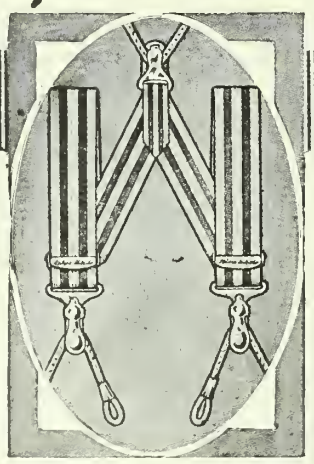
Write to

THE CAMPBELL MFG. CO., LIMITED
MONTREAL

Sphere Garters & *Sphere* Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic ¾" wide. Natural only.



Sphere Mikado Brace. a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2. **32, George Street, Manchester.**

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Naugahyde Bags as Trade Builders

Men and women everywhere who demand distinctive luggage will want Naugahyde Bags. These new bags are waterproof, smart and durable. They are made in attractive styles, in sizes for both men and women. Every bag has the finest of brass fittings and specially selected linings.

There's not a stitch or seam anywhere in a Naugahyde Bag. The material is first fitted carefully over the steel frame of the bag; then, by a special process, the seams, joints and corner reinforcements are all **fused together into one piece.** The result is a bag that can stand the hard knocks of modern travel and yet keep its smart appearance.

Naugahyde is a durable and waterproof material. Its handsome black surface can be wiped clean with a damp cloth. Its composition and the process of manufacture make it an exclusive product.

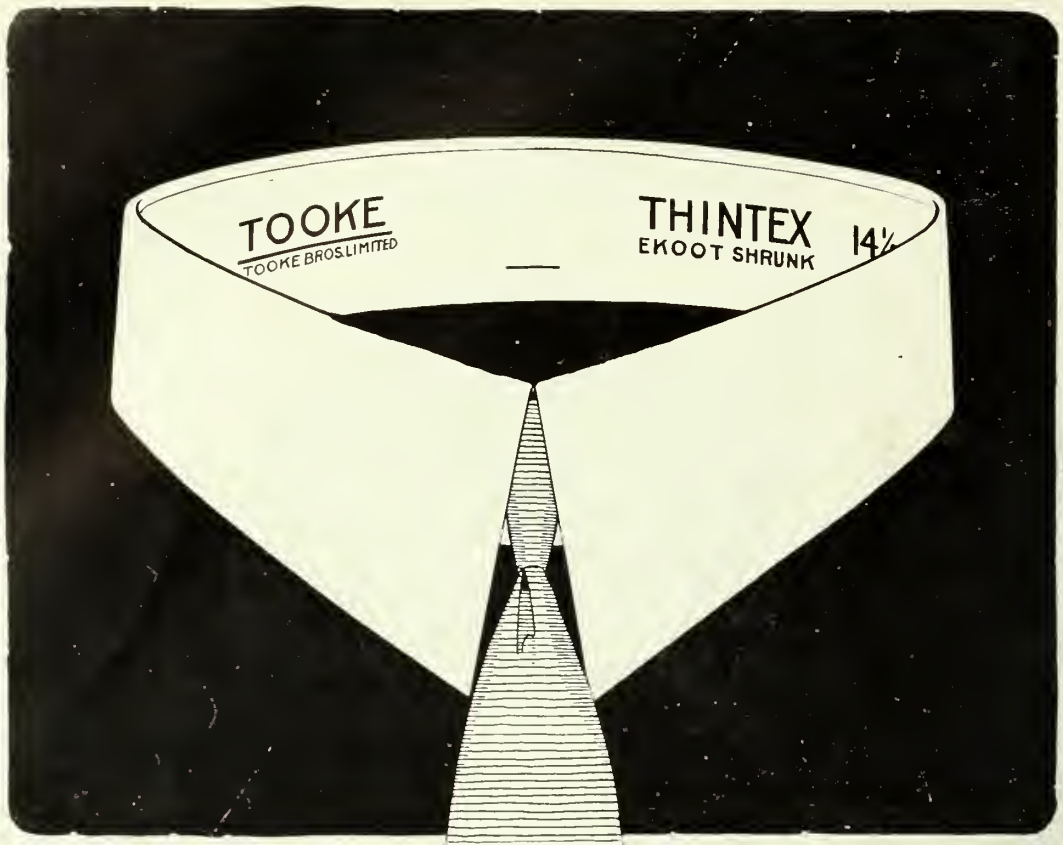
Every Naugahyde Bag is backed by the reputation of the oldest and largest rubber organization in Canada.

For full information as to sizes and prices, write to the nearest Dominion Rubber System Service Branch.

Dominion Rubber System Service Branches

Located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, Brantford, Kitchener, London, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Lethbridge, Edmonton, Vancouver, Victoria.



Thintex

A NEW

Tooke

COLLAR

THINTEX

A new Summer lightweight model. Two-ply top, three-ply band. Very smart low effect. Band 1"—Points 2".

Ready for Delivery — Price $2.10 Per Doz.

Can you use a Collar or Shirt Lantern Slide? If you can, write Head Office, Montreal.

TOOKE BROS., LIMITED

MONTREAL TORONTO WINNIPEG VANCOUVER

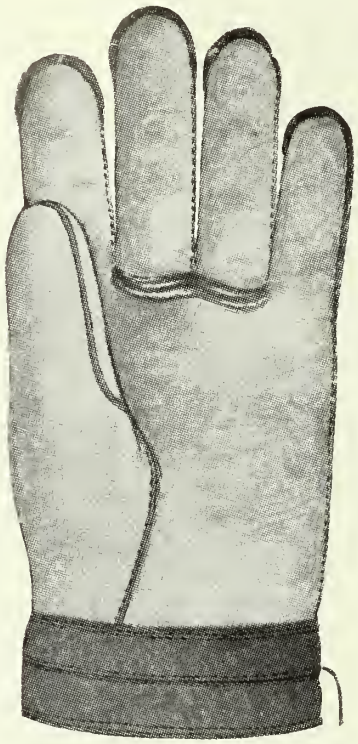
MEN'S WEAR REVIEW

Vol. X | Publication Office: Toronto, September, 1920 | No. 9

ARROW COLLARS

CLUETT, PEABODY & CO. *of Canada, Limited*

The Proof of a Work Glove is in the Wearing



A work glove that promises well can sell on sight, but unless it redeems its promise, and backs GOOD appearance by STILL BETTER wear, it will not remain sold.

"Glover's Craft" Work Gloves and Mitts are made to sell on sight, keep sold and produce repeats. This is how the deed is accomplished.

They are manufactured to stand the toughest wear, from the toughest materials, horsehide, cowhide, mulehide, pigskin, etc.; their fitting and finishing guarantee freedom of movement and comfort to the hands, and their stout sewing keeps every seam intact to the end.

"Glover's Craft" products move fast from your shelves, and net you a substantial margin besides. Write for price list and samples.

Glover's Craft, Limited

Montreal

Organized and supervised by Canadian experts, having upwards of twenty years' practical experience.

MEN'S WEAR REVIEW, September, 1920. Volume X. Published every month by the MacLean Publishing Co., Limited, 143-153 University Ave., Toronto. Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

JOHN FORSYTH LIMITED, KITCHENER, CANADA

GOOD CLOTHES
AND
GOOD CUSTOMERS

YOU MUST SELL GOOD CLOTHES—
IF YOU WANT GOOD CUSTOMERS—
BECAUSE GOOD CUSTOMERS
DEMAND GOOD CLOTHES

ART CLOTHES
COOK BROS & ALLEN LIMITED

MADE-TO-MEASURE
GETS THE BEST OF THEM

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

THE CAREFUL BUYER feels that he is running a grave risk in purchasing any brand of underclothing with which he is not familiar. The scarcity of material has forced so many inferior garments on the market that the wise purchaser has learned to let a trade-mark be his guide,—a trade-mark that has a house with a sound reputation behind it.

The name "Penmans" has been synonymous with quality underwear for so many years that you may, with a feeling of assurance, stock up with these well-known lines, knowing that they will meet with a ready response from your trade.

Penmans Underwear

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris *Also makers of Hosiery and Sweater Coats* 1T

Coppley, Noyes & Randall, Limited
Hamilton, Ontario
Manufacturers of Men's and Boys' High-Grade Clothing

COPPLEY, NOYES & RANDALL,
LIMITED.

Proper Clothes for Men and Boys

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

Individuality

in clothes is what the particular man demands—and it is most important.

Coppley, Noyes & Randall

Made-to-measure System

will take care of your better trade with clothes made to their owner's own particular measure—designed to appeal to the tastes of the carefully groomed man, and tailored to fulfill his desires for fine appearance and shapeliness throughout the life of the garment.

Coppley, Noyes & Randall, Limited
Hamilton, Ontario

QUALITY FIRST

OUR TRAVELLERS

with New Models and Patterns for Spring 1920 will call on you shortly if you are one of our regular customers; if not—and you would like to become one—we shall be glad to give you an opportunity at points where there is no Fashion Craft agency established.

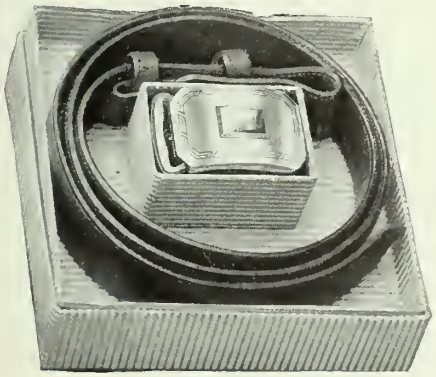
If interested, write Promotion Department.

Fashion Craft Manufacturers

Montreal

HICKOK

Hickok Belts and Buckles for Christmas Gifts



THE large number of orders already received for HICKOK BELTS and BUCKLES in Christmas boxes proves that this year's demand for these most acceptable Christmas gifts will greatly exceed the demand of last year. We advise the trade to place orders as early as possible for HICKOK BELTS and BUCKLES desired for Christmas sales. Plenty of time enables us to give the right attention to every desired detail.

HICKOK BUCKLES will be furnished separately in attractive, velvet-lined jewelry boxes, or with any desired leather belt in unusual gift boxes.

WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

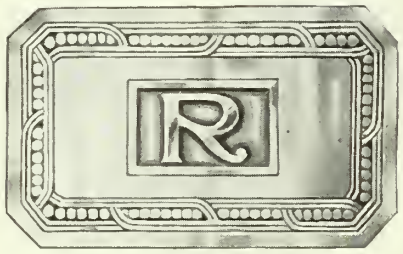
The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., *33 Richmond Street West, Toronto, Ont.*

HICKOK

A few of the many designs in which Hickok Buckles are made

No. 1519



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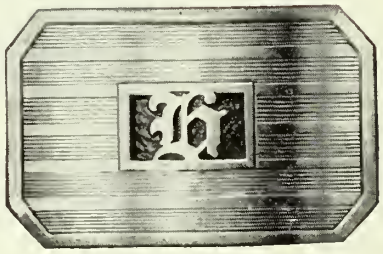

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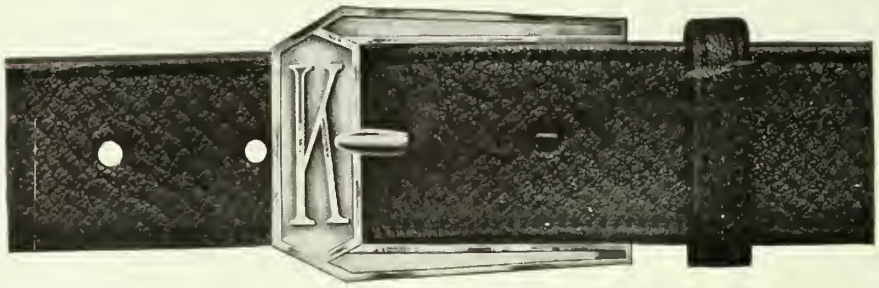


No. 1320

The above buckles represent but a few of many hundred Hickok designs in hammered, engraved and engine-turned patterns

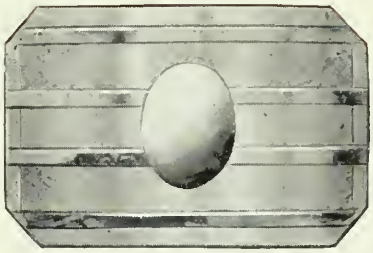
WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., *33 Richmond Street West, Toronto, Ont.*

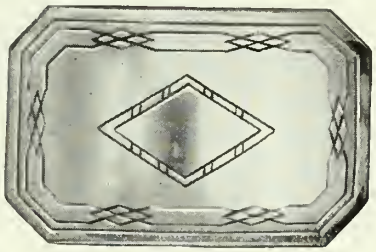
HICKOK



No. 02812

Our salesmen are now on the road, and will show you our new Fall line

No. 2735



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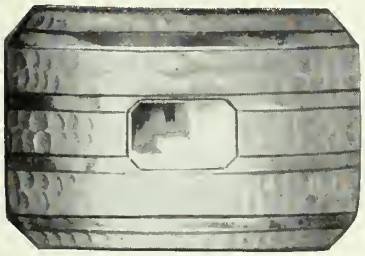

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No. 2816

No. 02713

The above buckles represent but a few of many hundred Hickok designs in hammered, engraved and engine-turned patterns

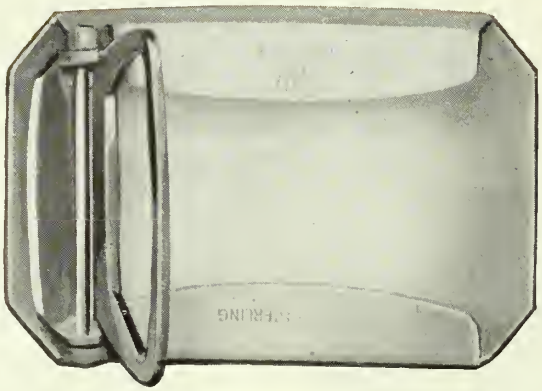
WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., *33 Richmond Street West, Toronto, Ont*

HICKOK



Hickok Quality

of Hide, Metal and Workmanship

Is Lasting Quality

HICKOK QUALITY is lasting quality—a superior quality that is evident to the end of the wearing days of HICKOK BELTS and BUCKLES.

Only the finest selected hides are used in the manufacture of HICKOK BELTS—hides that are durable, pliable and of exquisite finish.

HICKOK BUCKLES are made from a single piece of metal, shaped and finished into a distinctive design of great strength. They wear infinitely longer than other buckles and never lose their firm grip.

Only the most expert workmen are employed in the manufacture of HICKOK BELTS and BUCKLES. There are no better belts or buckles made than HICKOK'S.

WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles Exclusively

The HICKOK MFG. CO., Ltd., *33 Richmond Street West, Toronto, Ont.*

Pleased Patrons
and Good Profits
A stock of warm, wonderfully comfortable, Atlantic underwear is an investment which yields the dealer big returns.
Wool from the backs of hardy Maritime sheep is knitted into soft, warm yarn and woven into garments which give absolute satisfaction. Atlantic garments never chafe or bind.
Their sale is good business. It ensures contented customers and good profits.
Atlantic Underwear
COMPANY, LIMITED
MONCTON N. B.
E. H. Walsh & Company
Montreal and Toronto
Selling Agents for Quebec, Ontario
and
Western Provinces
15
ATLANTIC

Broadway BRAND

Clothes
for exacting men

September 1920 BIG BUSINESS

Broadway Clothes

are made with one dominating purpose—to build trade for us and for you

Once a BROADWAY suit or overcoat gets into the hands of a customer it becomes a publicity agent for the brand. Its distinctive style and the very apparent quality of the fabric prompts inquiries of its owner.

Our travellers will be glad to show you samples of our smart, dependable BROADWAY lines for Fall and Spring, 1921, also to explain the BROADWAY Made-to-Measure System—simple and satisfactory.

Your request for particulars, whether written, phoned, or wired us, will receive prompt attention.

Randall & Johnston
Limited
TORONTO

Success
REG'D

COLLARS

In Up-to-date Styles

THIS range stands pre-eminent. It typifies the best of those qualities for which this line has long become famous. Every collar holds the guarantee of the makers to give absolute satisfaction in its length of wear. When you stock the SUCCESS range you can recommend it with the confidence that your customers will not be disappointed.

"Haig"

The Canadian Converters' Co. Limited
Montreal

Perrin's "Own Make' Gloves Bear the Trade-Mark "Ace of Clubs"

TRADE MARK

In addition to our English and French gloves we are now making a complete range of domestic gloves in our own factory in the Wilder Building, Montreal.

These gloves are identical in style, workmanship and material, to those made in our U.S. factory, and will mark a new era in Canadian glove manufacturing.

Our salesmen are now out on their Fall trips. If you have not already seen the samples of our OWN MAKE CANADIAN GLOVES, make a point of examining them.

Perrin Kayser Company, Limited

Distributors of:

PERRIN GLOVES
KAYSER GLOVES
RADIUM HOSIERY

Sommer Building - Montreal

"Kayser" GLOVE

MADE IN CANADA

We appreciate the responsibility that has been placed upon us by the confidence of the dealers who sell "Kayser" gloves.

The "Kayser" glove will maintain the reputation of your house for giving value. Your customers know that "Kayser" Chamoisette Gloves look well, wear well and are best in the long run.

You cannot go wrong when you stock

Radium Hosiery
Registered

Radium Hosiery is the line for you to handle. Our reputation for quality is your insurance against returned goods.

This line is absolutely dependable, comfortable, good-looking and long-wearing. In every style, weight, size and color to meet every selling need of the retailer.

Radium Hosiery for Men, Women and Children

Perrin Kayser Company, Limited

Successors to Perrin Freres et Cie

Sommer Building, Montreal

ADMIRAL
COSY COMFORT
UNDERWEAR
GUARANTEED UNSHRINKABLE
NATURAL WOOL
Made for Men and Boys in Shirts, Drawers and Form-Fitting Combinations
Sales Agent to Wholesale Trade
C. O. PATON
23 Foy Building, Toronto.
Made in Canada

"Fit Well" WATERPROOF
BEST BRITISH MAKE

Timely, Quick-Selling Raincoats

whose absolutely waterproof material enables every wearer to face the fiercest storm with equanimity.

Their cut and tailoring are the work of experts, resulting in a garment which, for style and distinction, is without peer.

With a good showing of the FIT WELL Waterproof, a new selection of which is now ready for your inspection, you can hold the trade of those men whose trade is worth while. Write us about it.

S. Rubin and Company

Mfrs. of the "Fit Well" Waterproofs

SOMMER BLDG., MONTREAL

For Your Spring Trade

IRONSOX

This line of men's hose is steadily increasing in dealer-popularity.

Every dealer knows the advantage of regular profits on a staple, easily-selling line not subject to fluctuations in fashion.

Ironsox is such a line. Strongly made, well finished, in mercerized, combed Egyptian yarn and lisle, these socks are the kind the average man looks for.

C.B.G.
TRADE MARK

We are Canadian selling agents for Ironsox, and the above Trade Mark is our guarantee of their merit.

We are now booking orders for Spring Trade—in black and a variety of colors, and in all sizes.

Caulfeild, Burns & Gibson, Ltd.

60-62 FRONT STREET WEST, TORONTO

For Your Spring Trade

Palm Beach Suits

With a fast-increasing popularity in Canada, these light Spring and Summer suits are bringing good profits to dealers. We can supply them in a wide variety of styles, shades and sizes.

Separate Palm Beach Trousers

The man who doesn't buy a Palm Beach Suit you can usually sell on a pair of Palm Beach Trousers. Be prepared!

Khaki, White Flannel and White Duck Trousers

These are big sellers for Spring and Summer. Well cut, of superior workmanship and finish and good materials, you will find these profitable lines to stock.

C.B.G.
TRADE MARK

This trade mark is behind all these lines, and guarantees you full quality and the best terms. Keep it in mind.

Caulfeild, Burns & Gibson, Ltd.

60-62 FRONT STREET WEST, TORONTO

"Art Kraft" Clothes

Art Kraft dealers are style dictators. The clothes they sell express that vigor and dash which aggressive men, everywhere, look for.

Their store is the Mecca of the well dressed.

"Clothes of Distinction"

Walter Blue & Company, Limited
SHERBROOKE, QUE.
Coaticook, Que. Montreal, Que. Winnipeg, Man.

BLUE'S
Wearbetter
Clothes for Boys
The Clothes with the Guarantee

THE satisfaction parents find in the smart appearance of Wearbetter clad boys means their continued patronage.

Wearbetter clothes are the magnet which draws to your store the class of customer you most desire.

Walter Blue & Company Ltd.
Sherbrooke, Que.
Coaticook, Que. Montreal, Que. Winnipeg, Man.

Send in your sorting order now for

Carhartt

Corduroys, Alloverts and Cottonades

FOR some time past we have urged upon our customers the advisability of sending in their orders early, rather than to hold back in the belief that lower prices were in sight. There was sound reason for our policy as any one who has kept in touch with market conditions must know. While lower prices for raw and manufactured materials must come when the saturation point has been reached, present indications do not suggest the presence of anything like that condition. The urgent call for increased production for home and export demand, together with the shortage of materials, makes the prospect of any material drop in prices very remote. Moreover, orders from other countries are large, and are likely to be for some time, so that, all things considered, it would seem to be good business to let us have your sorting order now while we can supply you promptly and economically.

HAMILTON CARHARTT COTTON MILLS, LIMITED

Toronto, Montreal, Winnipeg, Vancouver

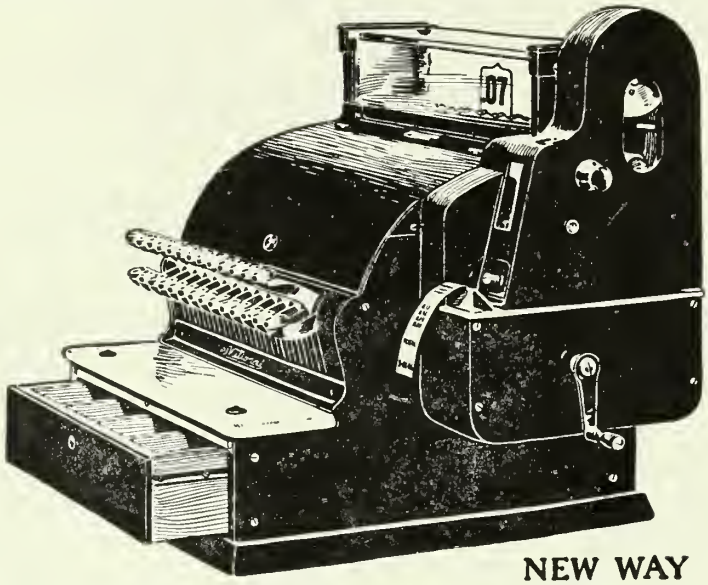
Manufacturers of Men's Overalls and Work Gloves and Carhartt Alloverts for men and boys.

No more mistakes in adding up the items of a sale

OLD WAY

By hand and brain and pencil.

Makes mistakes.
Causes losses.
Causes worry.



NEW WAY

This new receipt-printing cash register adds the items by machinery.

1. It prints a receipt for each customer. →
2. It prints the price of each article.
3. It indicates the price of each article. →
4. It prints the total of all items. →
5. It retains an added and printed record.

J. SMITH
COMPANY
10 MAIN ST.

0.07
0.32
0.48
0.19

TOTAL
$01.06

Copy of receipt, with merchant's name, printed for each customer.

It also does many other things which have made National Cash Registers a business necessity.

We make cash registers for every line of business

NATIONAL CASH REGISTER CO.

OF CANADA LIMITED
TORONTO, ONT.

Star BRAND Shirts

Spring 1921
Showing Now Ready

Our showing for Spring, 1921, contains a most remarkable array of distinctive and beautiful shirtings from some of the world's most famous looms, in Percales, Madras and Silks, etc.

Foreign and Domestic Percales

Anderson's Celebrated Woven Colored Yarn Madras

Manchester Silk and Satin Striped Madras in English range of designs and colors

English

End and End Madras in all the latest styles and colorings.

Our representatives will leave for their territories about October 1st with a complete range of Star Brand shirts for Business, Golf and Outing wear.

DELPARK OF CANADA
VAN ALLEN COMPANY, LIMITED

HEAD OFFICE : 153 NOTRE DAME STREET WEST : MONTREAL

FACTORIES: HAMILTON, ONT.

Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax

DELPARK

PRODUCTIONS

Spring Showing of Unusual Merit

It is our aim to put into our merchandise a quality that makes life-long friends for you. Because your friendships enhance our reputation and ultimate profit.

Our Spring showing of

ATHLETIC UNDERWEAR
PYJAMAS
WASHABLE NECKWEAR

SILK NECKWEAR for HOLIDAYS

SOFT COLLARS, Etc.

is replete with features of interest—the utmost in authentic style, quality and service; and this at a price that adds to its popularity.

A feature of particular interest to you is our showing of special lines for late Fall and Christmas selling in neckwear.

Let us have your requirements as soon as possible.

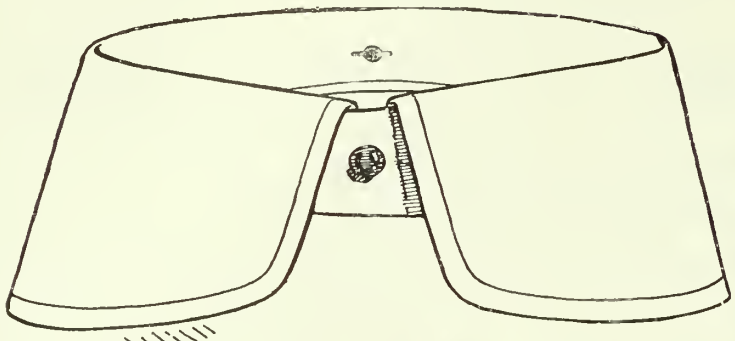
DELPARK OF CANADA
VAN ALLEN COMPANY, LIMITED

HEAD OFFICE : 153 NOTRE DAME STREET WEST : MONTREAL

FACTORIES: HAMILTON, ONT.

Sample Rooms: Toronto, Winnipeg, Vancouver, Calgary, Quebec, St. John, N.B., Halifax

Challenge Cleanable Collars.



The "Buster"

For the convenience of your customers and for your own profit, you should stock the full lines of Challenge Cleanable Collars.

Our advertising will bring new customers to your store this year. If you satisfy their requests they will become permanent customers and you can satisfy them by being able to supply them with any size and style of

Challenge Collars

they may ask for. And Challenge collars will more than satisfy them because of their economy, style and linen-like appearance.

Be ready for your share of this business and get the benefit of the enormous amount of money we're putting into our advertising.

Write us for your supply of counter envelopes.

Challenge collar dealer helps are of valuable assistance in displaying goods. Write us about your supply to-day.

The Arlington Co. of Canada
Limited

Montreal **Toronto**
Winnipeg **Vancouver**

7

PY-RA-LIN

CANADIAN CXL INDUSTRIES

Two WATERHOUSE Brands
with but a single aim—
to give SATISFACTION

MAPLE LEAF
and DR. NEFF'S

Combinations or Two-piece

Your customers are our customers. We want to please them. From the selecting of our raw materials to the smallest finishing touches it is our constant aim to ensure the satisfaction of the wearer.

Are you ready for Fall?

Sold to the Jobbing Trade Only.

Thos. Waterhouse & Co., Ltd.

Ingersoll, Ont.

Representatives:

WM. R. BEGG & Co., 20 Wellington St. West, Toronto, Ont.
C. E. HOWARD, Coristine Bldg., Montreal, P.Q.
O'BRIEN & ALLEN, Phoenix Block, Winnipeg, Man.

For Unrestricted Movement—

Both from the dealer and consumer viewpoint there is unrestricted movement in

Brophey-Chester
"Wear-Well" Suspenders

A strong, universal demand for these long-living, satisfaction-giving Suspenders is a source of continual revenue to the energetic dealer.

Quality of the web—with its permeation of live, heavy cut rubber—is the best obtainable, and it is maintained at this high degree by our own Boston factory.

Brophey-Chester Suspenders are made in all styles, they measure full 36 inches, and retail at prevailing popular prices.

Order To-day.

The BROPHEY SUSPENDER CO.
LIMITED
Leather Belts, Armbands and Garters

TORONTO
Office, Factory and Salesroom
266 King St. W.

MONTREAL
Office, Factory and Salesroom
321 Bleury St.

Always in every community there are men who prefer to wear clothes that are specially tailored to meet their individual tastes. ***Leishman Special Measure System*** *makes it easy to give every "tailored-to-measure" man the sort of style and fit he requires. The* ***Leishman*** *self-measuring forms are simplicity itself, and* ***Leishman*** *made-to-measure garments are tailored with exceeding care by expert clothing craftsmen. Look into the* ***Leishman*** *offerings. Drop us a line and we will gladly send full particulars.*

Wm. H. Leishman & Co. Limited

MAKERS OF
THE BEST TAILORED GARMENTS FOR MEN

Wm. H. Leishman & Co.,
LIMITED
68 Temperance St.,
Toronto

Leishman Clothes For Spring

They portray style's latest ideas in fashionable apparel for young men

Leishman Clothing from the designer's first idea to the finisher's last touch, is built on quality. Superior workmanship, and careful designing given to the smallest detail, enable us to guarantee, not only the correct tailoring and correct styles, but clothes that will retain their shape throughout the long life of a "LEISHMAN PRODUCT."

It will be to your advantage to see and compare ***Leishman*** *offerings before finally deciding on your Spring 1921 stocks.*

Wm. H. Leishman & Co., Ltd.

Wholesale Custom Tailors

68 Temperance St. - - - Toronto

Makers of the best Tailored Garments for Men

By featuring Punchard-Birrell Clothes

for men and young men you are putting your business on a firm foundation and strengthening your reputation as a merchant.

Our line for Spring, 1921, will convince you that nowhere can better value be found. The materials are well selected, in smart colorings, made in the most approved styles.

Every design is original, the product of our first-class designer, and invariably showing the newest and smartest effects.

Our travellers are now on the road with samples. Be sure to see them. If you do not have a call from our representative

DROP US A CARD.

The Punchard-Birrell Co.

545-7-9 King Street West

TORONTO

THERE are just as good reasons why progressive dealers are *selling* Marathons as there are reasons why particular dressers are *wearing* them. It is not too early to see our representative about orders for Christmas and Spring trade. We have several new styles you will like instantly.

Jones & Robinson
Brockville, Ont.

Exclusive Canadian Distributors of Marathon Flexyde Belts

Here's a Real Friend *for the* Out-door Man

MARATHON
WASHABLE FLEXYDE
BELTS

Easy to Put On *and* Take Off - - -

Made in Black, Cordovan *and* Ivory White

The Most *Comfortable* of All Belts

MEN'S *Slip On*

FALL OVERCOATS and SUITS

To meet the new conditions prevailing to-day on the market we have installed a new department that takes care of your consuming customers whose pocket books are being drained by the H.C. of L. We have been successful in placing some two thousand on the market and we have more coming through at the low price of—

$15.00

In order to get there, we have to make a tremendous turnover on a very small profit and short terms, to roll the ball fast, so this Special offer at this special Price is at the Special terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

Men's and Young Men's Clothes Specialists

234 St. Lawrence Boulevard Montreal, Que.

Announcing

THE DEPARTURE OF OUR TRAVELLING STAFF FOR THEIR RESPECTIVE TERRITORIES WITH COMPLETE

SAMPLE LINES FOR SPRING, 1921

Of special interest to the trade in general, is the addition to our lines of

A LOWER PRICE RANGE

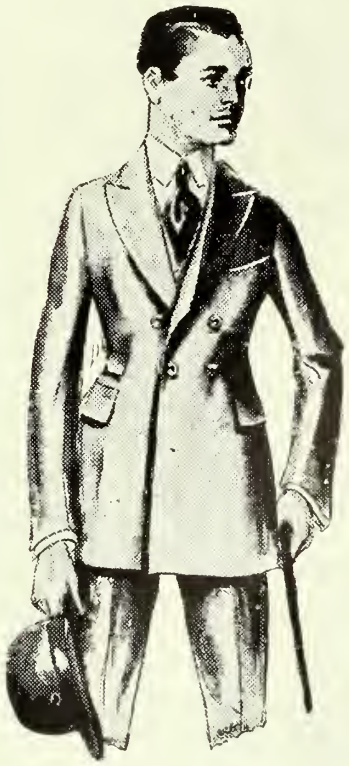
comprising a series of entirely new numbers in all-wool worsteds and woollens and our own models.

We earnestly request withholding of orders until you have had opportunity to examine these lines.

B. GARDNER & CO., MONTREAL

With the addition of the new lower-priced range of suits, we are now in particularly good position to supply the *entire* clothing needs of our trade.

B. GARDNER & CO.
MONTREAL



Announcing the Introduction of our Made-to-Measure Suits and Overcoats for Men and Young Men

Every Model we offer is the original creation of our expert designer, made to the owner's own particular measure from dependable fabrics of the smartest designs—correctly tailored by skilled workmen, and will give absolute satisfaction in every respect.

We are open to receive enquiries regarding agencies.

Our plan of distribution is to have a representative in every town.

Write us to-day for particulars about this attractive proposition. We will be glad to give you the fullest information.

York Clothing Company

35 Church Street, Toronto

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

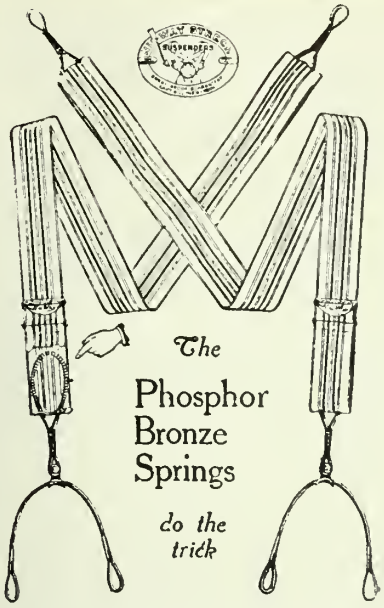
J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
60-62 FRONT STREET, TORONTO
PHONE ADELAIDE 4449



If you want to handle a line of Suspenders with merit and profit, write for price

THE NU-WAY

The kind with no rubber, but more stretch, and a year's wear.

Guarantee With Every Pair

More comfortable, yet cost no more

Why not handle the kind that gives satisfaction the year round?

Give us a trial

Nu-Way Strech Suspender Company

St. Thomas .:. .:. Ontario

Uniform Equipment

A very necessary adjunct to a smart uniform is a distinctive set of badges and buttons. We manufacture

Gold and Silver Embroidered Badges, Metal Badges and Buttons

for every kind of civilian uniform, and carry all standard naval pattern badges in stock.

Years of honorable dealing and progressive policy have established a reputation for us with the trade in which we take great pride, and which it is our constant endeavor to maintain.

Send for our illustrated catalog.

WILLIAM SCULLY, LIMITED

Factory and Office:
320 UNIVERSITY ST., MONTREAL

MILNE'S NECKWEAR NEWS

BIG VALUES SEPTEMBER, 1920 *RIGHT PRICES*

Quality

is the dominant note of this new Milne assortment.

Special Line of Ties

in a complete assortment of patterns

$8.25 per dozen

which includes Allover Designs Cord Stripes and Swiss Failles

This is a very special offering that will equal many lines retailing for $1.50 each.

Mail your orders now. Prove by inspection that Milne Neckwear is just the thing for big business.

You may return these ties if not pleased with them.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave. Toronto

Distinctive Headgear

Our travellers are now leaving for their respective territories with a unique showing of the

MONARCH HAT

Felts and Straws

For Spring, 1921

His Majesty George V.

Because it sets a high standard of beauty, quality and service, the Monarch Hat is always in favor and always in demand.

L. Gnaedinger, Son & Company

St. Peter Street, Montreal

1852 - THE PIONEER HOUSE OF CANADA - 1920

"For Stock or Specials"

you will find our **Service** unsurpassed, and our **Values in Men's Garments,** tailored from the choicest of **Imported Fabrics,** second to none.

Our **Leader** this season is an **All Wool, 16 oz. Indigo Serge,** bought some 15 months ago and which is only now coming to hand from the **English Mills,** and the **Price** is in accordance with the early buying.

You are sure to need certain lines for **"Sorting Up"** before the Season is very far advanced.

Write us for Samples.

We have a limited number of **"Special Order Setts"** left, for this season.

A. E. Richardson & Co.

Makers of

HIGH-GRADE CLOTHING FOR MEN

172 Simcoe Street .:. .:. TORONTO

12½ to 18½

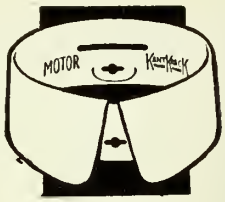
The increased demand for

KANT KRACK

TRADE MARK REGISTERED

COLLARS

MADE IN CANADA



12 to 18½

has demonstrated that men everywhere endorse them as the satisfactory collar for all conditions

Your stock should include KANTKRACK *collars in Every Style and Size.*

A Saving of 3 Cents a Day or More

is a saving worth well considering these days. Your customers will instantly appreciate the economy of wearing KANTKRACK collars when you tell them how they can save laundry bills, and how KANTKRACK collars take the place of a dozen other collars—easily effecting a saving of—

3 Cents a Day or more
21 Cents a Week or more
90 Cents a Month or more
1095 Cents a Year or more

We guarantee every collar through the dealer.

12 to 18½

One Grade Only And That The Best

Stocks carried: At Vancouver for the Province of British Columbia; Calgary for Alberta; Winnipeg for Provinces of Manitoba and Sask.; Toronto for the City of Toronto; Montreal for the Province of Quebec; Fredericton for the Maritime Provinces.

12 to 18½

THE PARSONS & PARSONS CANADIAN CO.

Established in U.S.A. 1879 **HAMILTON, Canada** Established in Canada 1907

The Davis "Storm Resista" Raincoats

Continue in Popularity Throughout the Dominion

Sold by the Principal Merchants from Coast to Coast.

Our Travellers are now in their various fields with a range of samples worth seeing.

For Immediate and Next Spring Deliveries.

H. E. Davis & Co.

Manufacturers

Sommer Building
41-47 Mayor Street - Montreal, Que.

THE Lang SHIRT

The exclusive patterns and color combinations of our Spring, 1921, line will attract new customers, and the durability of this year's line will bring your old customers back again.

The Lang Shirt

KITCHENER,

The Spring Showing Is Now Ready

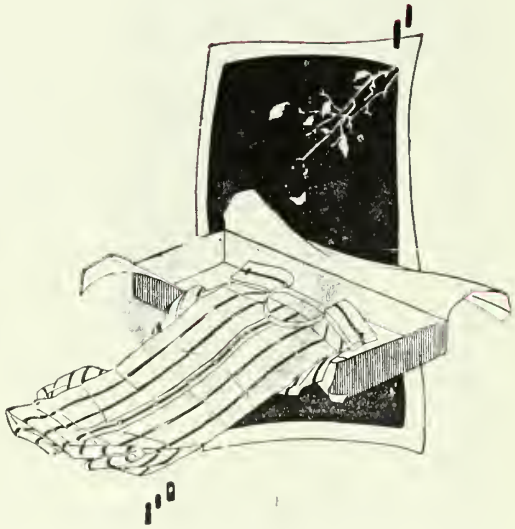
If you have yet to become acquainted with the *Lang* quality now is an excellent time to plan on seeing what big things we can offer you. And note—we will put your own name on every shirt in your order if you so desire, which will give an exclusiveness to your shirt department.

Though there are many different weaves in the *Lang* line there is only one standard in all—the highest.

Made in desirable sleeve lengths.

Our stocks are ready. Prompt deliveries assured for Spring. but our advice is

Order Early



Company, Limited

ONTARIO

The Return of Reid's Real Bengalene Cravats

During the period of the late world's war, we were unable to obtain further supplies of our famous tie silk—REID'S REAL BENGALENE—from the Swiss manufacturer. The special type of wool which is part of its construction was not available. The first shipment in several years has just arrived, and we are more than pleased to again be able to offer for sale this highly satisfactory cravat material in all of the salable shades.

A SPECIALLY WOVEN WEAR-RESISTING FABRIC

PRESERVES ITS SHAPE AND NEWNESS LONGER THAN OTHER CRAVAT MATERIALS

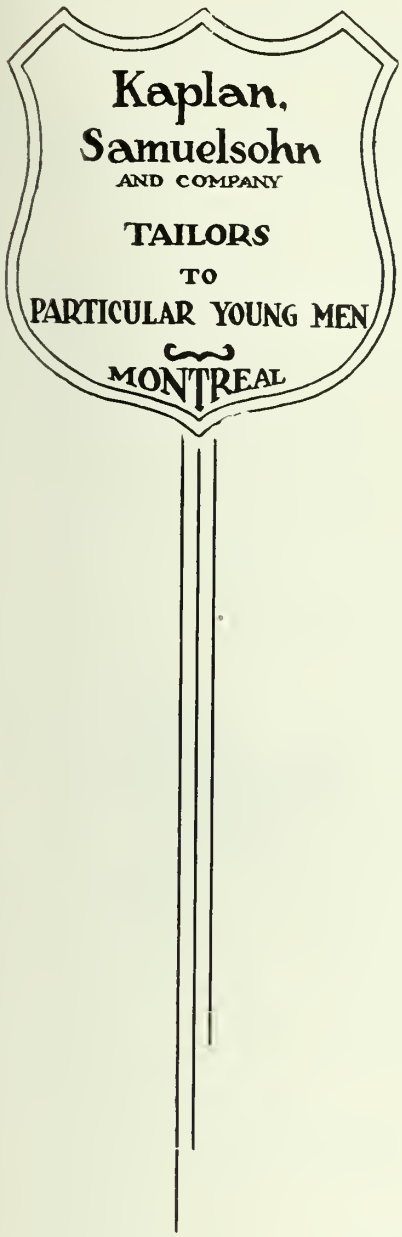
PRICE, $12.00 the dozen

MENS BEST MADE A.T.REID CRAVATS

A. T. REID COMPANY, LIMITED

TORONTO

Makers of Better Class Cravats



Better Business

Dealers who previously bought our lines are again placing orders to get the Big Share of the Young Men's Clothing business. They realize from past experience that K. & S. Clothes are Styled and Tailored JUST RIGHT.

The young men of to-day are looking for the store which can give them Better Clothes of Correct Style at a

Price Within Reach of Their Pocketbooks

Our line is just that. You can sell K. & S. clothes because they offer the best value and are priced within reach of the great majority of buyers. We are confident that no *better valued* clothes will be offered you.

Wait to compare our lines and prices. Travellers will be out about Oct. 1st with a complete range of Men's and Young Men's Styles.

Your Label on Our Garment Assures You of a Satisfied Customer. *Try It.*

KAPLAN, SAMUELSOHN & CO.
MONTREAL

Where Quality Leads the Way

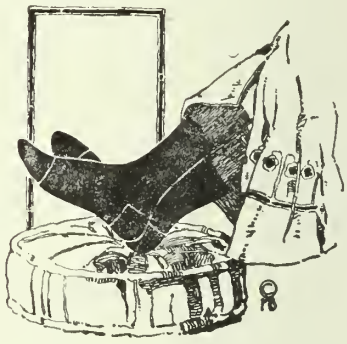
Those who cater to a high-class trade will find that the Racine line of products will satisfy even the most critical.

Of soundly - becoming style, true quality, uniform standard, and real service value, they build respect and good-will for the merchant who stocks them.

Popular price enters into their desirability, of course, and always clinches the sale.

Underwear
Sweaters
Socks
Outing
and
Fine Dress Shirts
Collars
Cravats
Suspenders
Belts, Etc.

Our numerous and well-stocked salesrooms offer an exceptional opportunity to our clients to see for themselves the values that Racine's offer to the trade.



If you are unable to visit our salesrooms, samples will gladly be forwarded to interested merchants.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 St. Paul St. West, Montreal

FACTORIES :
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.
269 Charlotte Street

OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

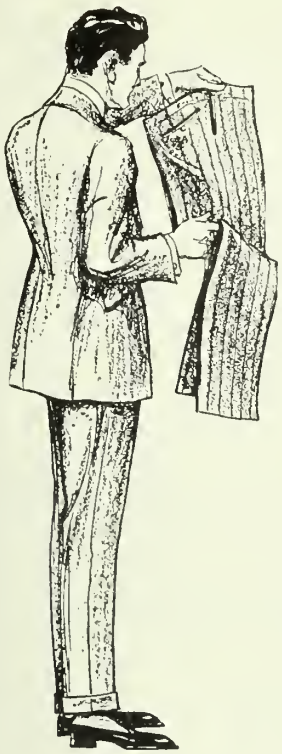
SHERBROOKE
4 London Street

SUDBURY
Nichol Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS
Main St.

CHARLOTTETOWN, P.E.I.
Queen and Sidney Sts.



DRESS, WORK and OUTING TROUSERS
For Men, Youths and Boys

made in our factory under careful supervision, from the best grade of material on the market.

Our range is complete.

Our values unsurpassed.

Our representatives are now on the road showing our complete range for immediate and Spring delivery.

Cornwall Pants Mfg. Company

Manufacturers of

Men's, Youths' and Boys' Pants

Cornwall - Ontario

There are various ways and means of testing products for the purpose of ascertaining their genuineness, but none so simple and dependable as—

"PROOF BY EXAMINATION"

Mackinaw Clothing
Shirts Underwear
Socks Sweaters
Overalls Pants

We will be pleased to forward you prices and information. Write us to-day.

Mackenzie Limited

Ottawa Canada

CANADIAN CAP TORONTO

Spring Line Now Ready!

We are ready to take care of Spring orders for Men's and Boys' Caps for Spring, 1921.

"Canadian Brand" means that—the styles are correct, the materials are worth while and the workmanship is substantial.

The best hat is not only the one which lasts longest but the one which stays new longest. In our line of Tweed Hats for Fall you will find hats that are exceptionally well made and are sure to satisfy the most critical buyer.

If you are interested in Men's or Boys' Caps or Tweed Hats in all grades, write us at once and we will gladly furnish samples.

Canadian Cap Co.

221 Richmond St. W., Toronto

Arrow Neckwear

Neckwear is your best drawing card

It is the one thing you handle that all men are interested in all the time.
If you want to establish a reputation for your store where values are big, see our Fall **Special** Holiday range—it is the neckwear that gives a man more than he expects for his money.
We specialize in making Neckwear Departments big successes.
In your own interest—your request to see our line should not be delayed.
Travellers are now in your territory for Christmas trade.
We can supply your demand for Christmas boxes at cost price.

THE ARROW NECKWEAR COMPANY, LIMITED

Makers of "Arrow" Neckwear

1184-1188 QUEEN STREET WEST
TORONTO, CANADA

Strength

of construction, of fabric, of the manufacturer's guarantee — these are the prime requisites of really satisfactory overalls—in other words of

Star Brand Overalls

whose workmanship, style and utility wear have placed them in the foremost position in the overall world, and kept them in their rightful place at the front.

We supply bright, attractive Show Cards for window display, that reduce selling effort to a minimum.

Write to-day for a sample order of Star Brand Overalls.

The J. B. Goodhue Co., Ltd.

ROCK ISLAND, QUE.

Montreal: 211 Drummond Bldg.
Ottawa: 76 O'Connor St.

Imperial Clothes

Our Models for Spring 1921

are the smartest we have ever shown. Particular attention has been paid to young men's styles.

There is exceptional value in this season's display of men's suits and coats.

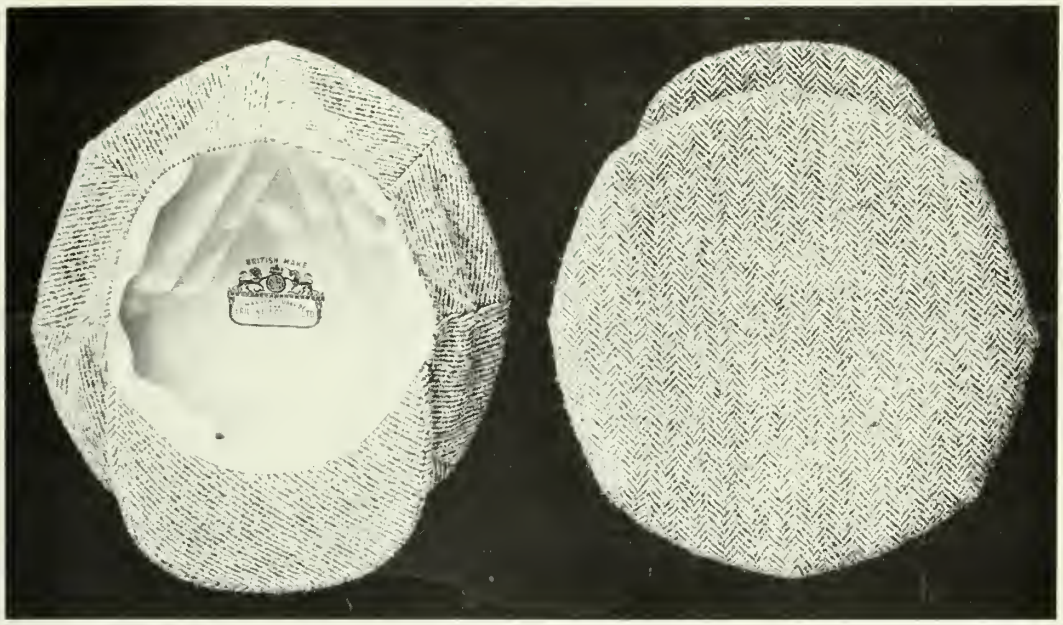
Our Fabrics

have been carefully selected from the finest mills. Along with our manufacturing facilities, we are producing a superior garment at popular prices.

Representatives now in your territory

IMPERIAL CLOTHING M'F'G Co.

TORONTO



You cannot afford to miss seeing our magnificent range of:

Boys' Assorted Tweeds $13.50 per dozen, 1 or 8 piece.

Tweeds at $21.00 to $24.00 per dozen. Carries no luxury tax.

Assortment at $18.00 per dozen, silklined, assorted patterns to doz. All overhand finished.

Lovat's Tweeds at $24.00 per dozen, one piece, Saxon shape.

The Brill line is one that measures up in every sense to the requirements of men of refined taste.

Tweed Hats of Superior Make

These clever creations are the result of skilled workmanship and inspired designing, and when they bear the Brill label all doubt as to them holding their shape and fit is at once dispelled.

Our pride in a worthy product will be reflected in the pride with which you will display Brill hats and caps to your customers.

If our travellers do not call, phone, wire, or post card us.

The Brill Hat & Cap Company, Limited

160 John Street, Toronto

ARE YOU READY FOR XMAS?

Do not leave your King Suspender order for Xmas lines any later. Place it NOW while our stock is complete and accurate deliveries assured.

All of our well-known models, such as Eze, Senator, Empire, Champion, Liberty, Victor, and armbands, garters and belts may be had in holiday boxes at unusually attractive prices.

PREPARE NOW. AVOID DISAPPOINTMENT LATER

The King Suspender & Neckwear Co.

Toronto, Canada

Western Offices:

R. J. QUIGLEY, 550 Hammond Block, Winnipeg
H. S. ELLIOTT, 543 Granville St., Vancouver

Eastern Offices:

C. L. SURPRENANT, 26 Victoria Square, Montreal
T. H. REID, 83 Morris St., Halifax

This Fall, It's Economy-- here's the Economy Tie

King "STAY-IN-SHAPE" PAT'D CRAVATS

have two rows of patented stitches down the back, which grip the lining, holding the tie in shape and ensuring long wear. Isn't that just what your customer is seeking? King "Stay-in-Shape" ties will always demand their moderate price because they last so much longer than ordinary ties. Priced from $7.50 to $18.00. Immediate or Christmas

Made in Canada

THE KING SUSPENDER & NECKWEAR CO.

TORONTO, CANADA

Trim and Distinguished

describes nicely the clothes into which we sew the T&D label. It will mean much to you in goodwill for your business to suit your customers with T&D Clothes this Fall and Winter.

The high standard of materials, careful hand tailoring, giving correctness of detail and the finished style—novel, yet correct—make these clothes the first choice of men and young men who buy with discrimination.

T&D CLOTHES

for men who care

are being featured in a general publicity campaign beginning the first of September, to assist our representatives in obtaining a quick turnover during the coming season. We want one high-class clothier in each district to sell T&D Clothes.

Our travellers have already left for their territories with complete lines of samples and designs. Drop us a line now, while you are thinking of it, and our representative will be pleased to call on you.

Thornton & Douglas
Limited
Hamilton - Ontario

DALE WAX FIGURE CO., LIMITED

You will make money if you act now!

The first step toward making a sale is making a favorable impression.

Goods always look their best when displayed on the DALE fixtures.

We are always ready to meet your requirements in fixtures especially suitable for your trade.

Dale Wax Figure Co., Limited
86 York Street, Toronto

MONTREAL, 150 Bleury Street
VANCOUVER, E. R. Bollert & Son, 501 Mercantile Building

Special Goods for Speedy Selling

THREE BIG SPECIALS IN MEN'S TWEED HATS

at $30.00, $32.00 and $36.00 per doz.

THE ONTARIO BRAND

The Cap that wears

These are goods you can sell without adding the Luxury Tax, and the extensiveness of our range warrants our confidence that we meet all your requirements.

Nowhere will you find a more complete assortment of Men's and Boys' Caps at popular prices.

Be sure to see our Samples. It will pay you.

Prompt Deliveries.

ONTARIO CAP CO.

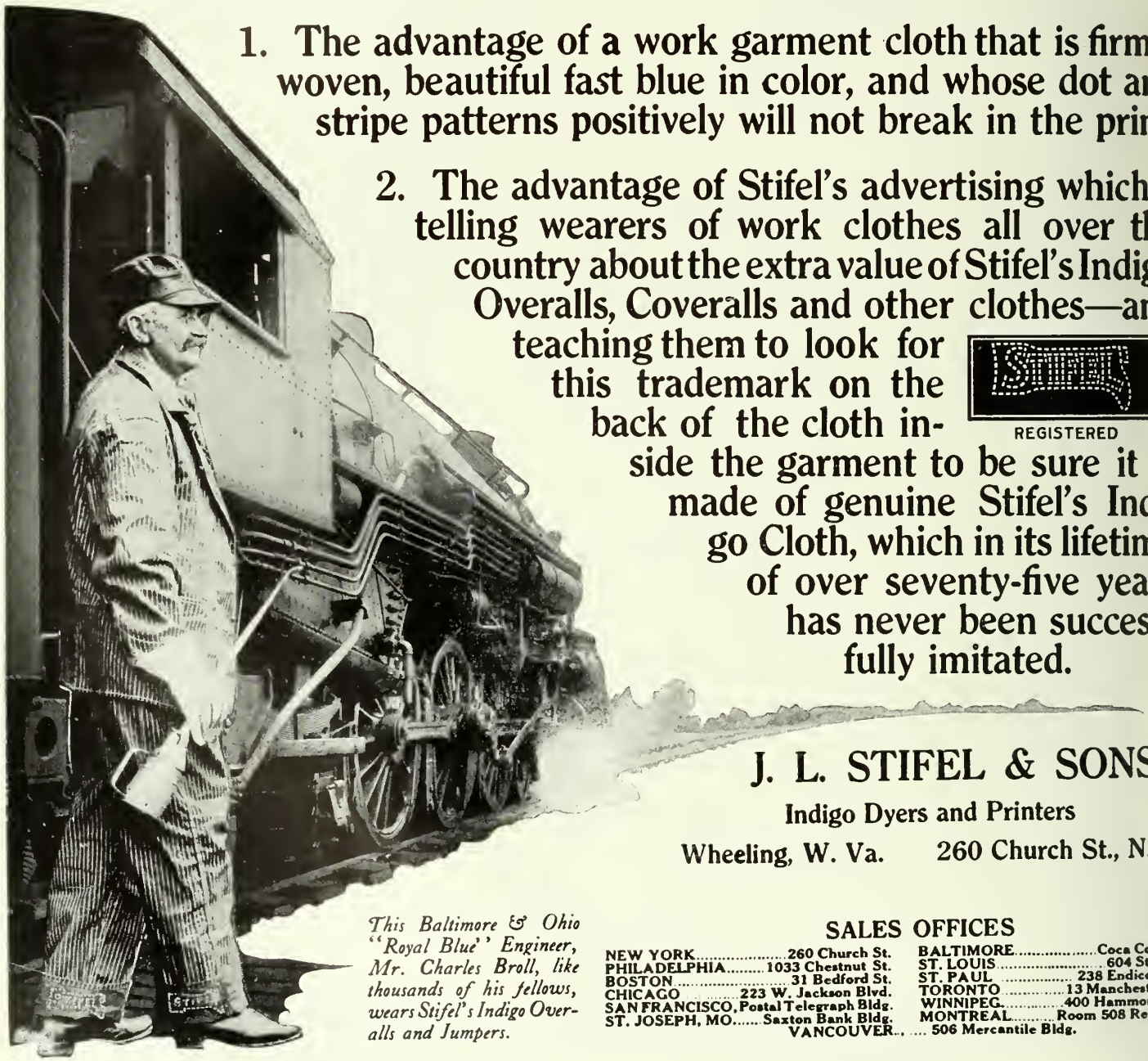
TORONTO
Darling Bldg., Spadina Avenue

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

There's a double advantage to the garment manufacturer who uses Stifel's Indigo Cloth, and to the dealer who carries work clothes made of Stifel's Indigo.



1. The advantage of a work garment cloth that is firmly woven, beautiful fast blue in color, and whose dot and stripe patterns positively will not break in the print.

2. The advantage of Stifel's advertising which is telling wearers of work clothes all over the country about the extra value of Stifel's Indigo Overalls, Coveralls and other clothes—and teaching them to look for this trademark on the back of the cloth inside the garment to be sure it is made of genuine Stifel's Indigo Cloth, which in its lifetime of over seventy-five years has never been successfully imitated.

STIFEL REGISTERED

J. L. STIFEL & SONS

Indigo Dyers and Printers

Wheeling, W. Va. 260 Church St., N. Y.

This Baltimore & Ohio "Royal Blue" Engineer, Mr. Charles Broll, like thousands of his fellows, wears Stifel's Indigo Overalls and Jumpers.

SALES OFFICES

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
SAN FRANCISCO, Postal Telegraph Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
BALTIMORE.....Coca Cola Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
TORONTO.....13 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

WB Barriecloth
WEARS BEST REG'D
THE ROBE & CLOTHING CO. LIMITED
KITCHENER, ONT.

The coat illustrated is made of BARRIECLOTH, a new fabric of our own manufacture, and embraces the highest quality of tailoring, plus style and distinction—a coat any man would feel proud to wear.

Our lines are—Ulster coats for men and youths, also imitation buffalo cloth coats and robes, Astrachan and buffalo cloth gauntlets, etc. These goods can be sold without adding a luxury tax.

BARRIECLOTH is made in Black, Brown, Heather, Blue mixture, Green mixture, and Oxford Grey. This cloth is positively guaranteed to give entire satisfaction.

Samples mailed on request.

The Robe & Clothing Company
Limited
Kitchener —— Ontario

Quality Clothing at Reasonable Prices

Tailored as you would expect of any high-grade lines, yet priced within the reach of men of moderate incomes.

The fabrics are carefully selected, and the styles are the very smartest.

This is a line that will make staunch friends out of chance acquaintances.

Our men are now showing our range for Spring, 1921. Be sure and see our samples and

Place your order early

EMPIRE CLOTHING COMPANY
Toronto, Ontario

ANOTHER DEVELOPMEN

Our lines of Palm Beach, Mohair and Summer Crash suits for the Summer of 1921 will be opened in Canada this month.

We have taken another big forward step in the designing of our young men's models. They will be made with the new, graceful, young man's waist effect, flat English shoulders, and the new, neat, perfect-fitting sleeves and armholes.

Our men's models will be conservative, but will be given just a little touch of smartness that will distinguish them from the ordinary conservative suit.

Our Canadian customers may won-

Cohen

PAN

N SUMMER CLOTHING

der why we lay such emphasis on our models. The reason is that the making of a Palm Beach or Mohair suit requires a highly specialized knowledge.

It isn't just a question of tailoring. It is a question of understanding the peculiarities of these thin tropical fabrics—knowing how to handle them, what allowances to make, and how to give them the same snap and dash as the most stylish worsted suit, but at prices that admit of a wide, popular appeal.

The new models we have developed for 1921 are the result of 20 years' experience in making Summer clothing.

Goldman & Co.

NEW YORK

OVERCOATS RAINCOATS SUMMER CLOTHING

JAMES CLOTHES

for Boys are dependable.

The careful selection of materials, together with the style, workmanship and general appearance of our boys' clothing, have placed them in a foremost position.

If you want a top-liner--write us at once.

JAMES & COMPANY
Limited

200-206 Adelaide St. W., Toronto

TRADE Hanson MARK

IT APPEARS ON ALL OUR SOCKS

Your reputation— *what is it worth?*

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

Special Values

"Direct from Mill to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.,

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds
Also

Pure Wool SCOTTISH WOOLLEN **Scotch Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of
THE HEATHER MILLS COMPANY,
Selkirk (Scotland).

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers — Mappin & Webb Building, 10 Victoria Street — *Commission Merchants*

MONTREAL

A New Regard For The Dollar In 1921

When money *came* easy, it *went* the same way — with little thought to value, and none at all to price!

But the dollar that is mustered out next Summer will have to give a true account of itself, and buy SUBSTANTIAL WORTH. The store that ignores this prophesy will risk its lease on life. The store that heeds it will — —

play safe

Pin your faith to PALM BEACH CLOTH.

Buy liberally of Suits of the "genuine" and see to it that *this fact* is known to your community when the warm days come round.

THE PALM BEACH MILLS
GOODALL WORSTED COMPANY, SANFORD, ME.
A. ROHAUT, *Selling Agt.*, 229 FOURTH AVE., N. Y.

GEORGE BRETTLE & Co.

REGD. TRADE MARK OBERON

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

The Trusted Line for the Fall Trade

"OBERON"

BRITISH MADE

UNDERWEAR

BRETTLE'S famous brand, made in all garments and all sizes for Men, Youths and Boys, is recognized by progressive men's furnishers everywhere as being one of the leading and most reliable lines of British Underwear. Here are a few reasons why: "OBERON" Underwear is woven from high-grade yarns of soft, yet durable quality. It is ample cut and neatly, yet strongly seamed. "OBERON" Underwear looks and IS cosy and comfortable—giving the wearer complete satisfaction.

"OBERON" NECKWEAR

Brettles are actual manufacturers of neckwear, and have always in stock a wide and attractive range of ties in tasteful and exclusive designs, in all up-to-date colourings and especially suitable for the better to best-class trade. We ask our numerous friends who have not yet stocked these goods to make a point of sending us a trial order.

SILK HANDKERCHIEFS

We always hold well-assorted stocks in Madders, Plain Colours, Fancy Colours, and Jap Silks in plain hemmed and hemstitched lines—all of our usual high standard of quality and excellent value.

Samples at the Addresses below :

Western Provinces:

Mr. G. E. Ledder,
62 Grace Court,
Cornox Street.
Vancouver - B.C.

Eastern Provinces:

Marshall & Harding
Carlaw Bldg.,
Wellington St. W.,
Toronto

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

In Stock for Immediate Delivery

Men's and Boys' Suits

Men's, Boys' and Children's Overcoats

We are quoting exceptionally Low Prices—Order Now

For Spring 1921

Our salesmen will go to the trade about Sept. 25. Wait for them—it will be to your advantage.

Elk Brand Clothes are fashioned of hardy and attractive fabrics of the very latest design, and are stylish and up-to-date in every essential.

For your Boys' Department we offer Elk Brand Clothes for Boys.

We offer a complete stock. See them and appreciate something different in Boys' Suits.

J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 Vitre St. West Montreal

"Wearwell" Trousers

Are All the Name Implies

There is quality, style and satisfaction in every pair of "WEARWELL" Trousers that will bring the customer back for another pair of "WEARWELLS."

If you haven't placed your complete orders for Fall, order now and make sure of having lines that will satisfy your customers.

Our Western Representative is now showing a complete range of—Trousers, Mackinaw Reefers and Lumbermen's Breeches.

Western Sales Office: 316 Avenue Block, 265 Portage Ave., Winnipeg, Man.
Mr. H. O. Wodlinger, Manager

The Levine Manufacturing Co.

162 John Street, Toronto, Ontario

TRADE MARK REG'D

UNIVERSITY CLOTHES

FOR MEN AND YOUNG MEN

New Styles *for* Spring 1921

University Clothes, as hitherto, will embody those little features that make them distinctive and above the ordinary. The New Spring, 1921, styles are so appealing that we are sure they will win instant approval.

From the selection of fabrics to the final finishing touches absolute care is taken to assure you of a perfect garment, one which will put the stamp of reliability in your store.

Travellers will go out about September 15 with one of the most complete ranges we have ever offered.

HOFFMAN, DUCOFFE & CO.

314 Notre Dame St. W. : : MONTREAL

Correct Models in Coat Forms

We are in a position to take care of your orders for display fixtures of all kinds for the clothing and men's wear trade.

We change our models frequently to conform to the latest styles.

Why not buy the best? "They cost no more"

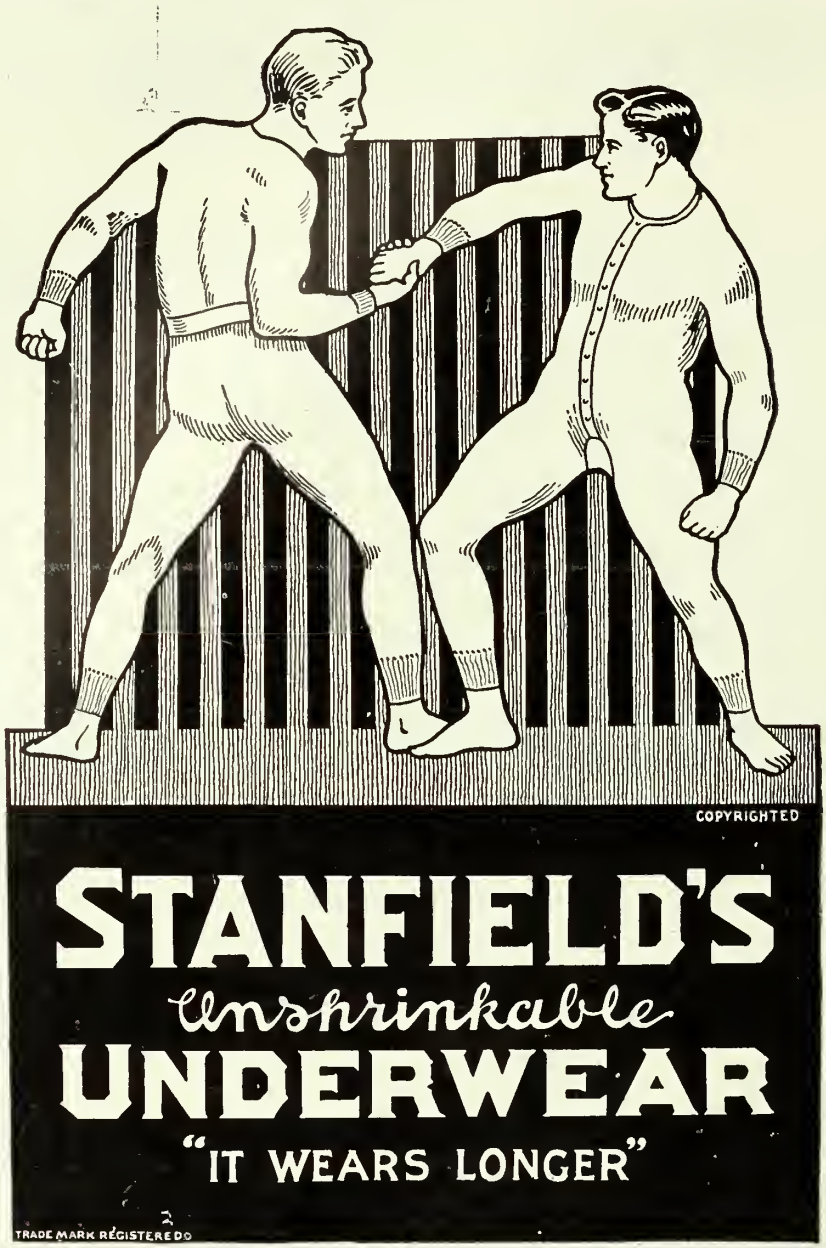
No. 6-B

Our new catalogue on request.

You can rest assured that your orders will receive careful and prompt attention when you send them to us.

CLATWORTHY & SON, LIMITED

Est. 1896 161 King Street W., Toronto



Repeat orders filled promptly on most of our standard lines.

Spring range for 1921 is now being shown by our salesmen.

Truro **STANFIELD'S** Nova Scotia

Unshrinkable

UNDERWEAR

Stanfield's Adjustable Combinations and Sleepers (Patented) for growing children.

MEN'S WEAR REVIEW

Issued on the first of each month

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AVOID FALL SALES

A COMBINATION of circumstances developed to turn back the time clock of the Summer sale season from six weeks to two months. Unseasonable weather, the curtailment of credit by the banks and a slight tightening up of the purse strings on the part of the public were responsible for poor business and consequent sales rendered necessary, perhaps, to meet financial obligations. Merchandise that could not be replaced at the same values was sacrificed; stocks were, in a measure at all events, cleared up. Following this came many cancellations. Fall, therefore, should begin with stocks in very good shape.

It seems to us that there is no occasion for a repetition of methods pursued last spring no matter how Fall business shapes up. Assuredly it is altogether undesirable that another raft of sales, with the accompanying advertising of comparative values, be promoted this fall. Merchants are fully aware that their present stocks cannot be replaced at lower values. Woolens purchased for spring clothing were bought at a fifty per cent. advance over the prices paid last year. Manufacturing costs have certainly not decreased, nor is there any immediate prospect that they will.

If the public, influenced by the propaganda of the daily press, refuses to buy, believing that lower prices are just over the hill, let them take that attitude. Sooner or later it must recoil on their own heads if merchants refuse to sell good merchandise without profit. Manufacturers are stating that they cannot manufacture at lower costs than they have because of labor's attitude, increase in freight rates, increase in the costs of woolens, and other increases all along the line. Shorter hours or unemployment, not only in the clothing industry but in other industries as well, may bring labor into an attitude of mind more amenable to reason. There are already indications that production is becoming more efficient; labor can see the handwriting on the wall. If they had given an honest day's work for an honest day's pay months ago, clothing prices would not have reached their present high level. If in spite of all reason the daily press argues the people into refusing to buy because they suspect gross profiteering, let them do so; the inevitable will be the glutting of the labor market, with the consequent lower costs. Then prices will drop with a bang. But, in the meantime, the merchant ought to be able to stand firm if he has properly financed his business during the fat years.

CONDITIONS IN THE TRADE

AFTER a careful canvas of the situation in many of the cities and towns of Ontario, Men's Wear Review has found that trade seems to be much more active in the smaller centres of population than in the larger ones. Cities where demobilization resulted in phenomenal trade a year ago are complaining that business is dull; the same complaint is not heard in smaller places. Conditions are, undoubtedly, drifting back to normal to a more or less extent and merchants find it difficult to look at Fall, 1920, trade out of normal eyes. The unusual conditions governing the trade during the last few years when competition played little or no part in the game, when merchandise was easy to sell and hard to get, are passing away. Business will be harder to get both because of greater competition and a noticeable tendency on the part of the public to refrain from buying. In spite of the new difficulties to be met this Fall, however, we feel after talking with many merchants all over the country that business is going to be good. There are not a few of the city merchants who have balance sheets at the end of the Summer that compare favorably and, in some cases, exceed those of a year ago, despite the unusual trade at that time. Many merchants have stated to Men's Wear Review that they believe the public in general are sick to death of constant sales. This may partially account for the more noticeable slackening in trade in the larger centres of population than in the smaller when such sales have been infrequent.

Fall, 1920

Fall business opens under conditions that are altogether new and unique in the history of merchandising. The whole trade atmosphere is surcharged with the feeling that lower prices for merchandise are to prevail. Scores of retailers have had customers come into their stores saying that things are going to be much cheaper; and they have seen such customers walk away, fully convinced in their own minds that time was the essence of the whole matter, that within a few short months the old days of the $35 suit, the $3 felt hat, and the 75-cent necktie would return, and that the purchasing power of the dollar would again be normal. That is one type of customer who steps jauntily upon the horizon of Fall, 1920, trade, and whose attitude of mind has to be contended with during the season that is now upon us. He creates a somewhat difficult problem for successful merchandising. His attitude of mind is not one for which he, alone, is entirely responsible. It has been augmented by a raft of sales promoted by reckless advertising. Premier Meighen, in addressing recently the Imperial Press Conference, pointed out that one of the worst sins of the modern newspaper reporter was to tell only the half-truth. The same truism might be equally applied to the advertiser. Sales advertising during the late Spring and the Summer months dwelt much upon prices offered being less than the manufacturers' prices. In the reductions that were so lavishly advertised, the impression could not help but be created that too long profits made them possible. This too frequent customer, with an attitude of mind looking for a big slump in prices, is the product of advertising that did not tell the whole truth There were only a few honorable exceptions where retailers frankly told their customers through their advertising that prices for Fall would be higher and that the bargains offered were prompted by over-stocking or the necessity of financial obligations to be met.

But there is another type of customer whose resistance must be overcome. If not a member he is, at least, a devotee of the idea inculcated in the "Ole Clothes League." He is going to buy sparingly. He may believe that there is too much profiteering going on in the clothing and haberdashery business, and, on a matter of principle, buy only the bare necessities of the season. Or his own circumstances might make it necessary for him to buy sparingly; he may belong to what is known as the great clerical classes who have watched labor thrive on advancing wages while theirs have not kept pace with the increasing cost of living. But through one cause and another, this man is not on the market for more than he actually needs. This type also creates a problem in merchandising. There is only one way to deal with him. Quality is the argument to use with him. He must be convinced that the cheapest article in the long run is the best one. Men's Wear Review believes that this Fall presents a greater opportunity for sales on a strictly quality basis than has been the case for a number of years. Well-informed people know that prices are going to decline gradually; that there will be no landslide, carrying with it scores of financial wrecks. It is doubtful if they ever look for the old prices that obtained prior to the war, and certainly they do not look for any radical reduction within a couple of years. Quality will count with such customers. They want that which will last and still look well. If you have it in your store, it is well to advertise it. Make quality the uppermost consideration of your store service and policy.

Still a third type of customer must be dealt with if business during Fall, 1920, is to justify its present expectations. He is the customer whose extravagance is giving way to caution. In this class, perhaps, are to be found many of the laboring classes who begin to realize, even though faintly, that continual demands for increased wages—demands that are usually granted—cannot mean other than increased costs of living. His buying power has not, in the least, been restricted; his wages have engendered a spirit of extravagance that is hard to curb. But the continual rise in the price of all commodities has made him think and his sentiment has undergone, or is undergoing, a change. He is becoming more cautious. The price situation is profoundly interesting to this type of customer, and he is likely to keep a careful watch on the whole trend of merchandise. The right kind of merchandise at the right price is what he is looking for; and merchants will be well advised to meet the requirements of his case.

No matter what the problems confronting the trade during Fall of 1920 may be, there is no cause for undue pessimism; on the contrary, the outlook seems to us to be decidedly good. Active trading between manufacturer, wholesaler and retailer and customer does not stop when a nation is so abundantly prosperous as is Canada. Hard times are not the counterpart of high wages, steady employment and under-production. Neither do we have prosperous times when things are cheap, when labor floods the market and when the wheels of industry are silent because supply has outrun the demand. We think that the retailer who looks to Fall of 1920 with misgivings does not read aright the signs of the times. We believe that it will be harder for him to get business, perhaps; neither does it seem to us that the volume will be as great as it was last year when altogether unusual conditions contributed to phenomenal business. But with higher prices, the actual cash returns should not be much less. With more aggressive methods, with careful emphasis placed upon quality and service, with consistent and truthful advertising, with a healthy spirit of competition making for good values, there should be a good Fall season. The man who does not get it should take careful inventory of his stocks and of his methods of doing business to see if there is not some fault somewhere that should be corrected before it is too late.

CUSTOMERS HELP THEMSELVES HERE

Salesmanship is, to a marked degree, a matter of psychology—finding out what the other man wants and then feeding that want or playing upon that desire. Phonix & Mitton, Walkerville, do a large trade among the working men of the district. There are thousands of them there and their trade is very desirable and, once started, becomes very regular. It seems to be an easy trade to hold, once secured and with good service given. Mr. Phonix stated to Men's Wear Review that they have found it very beneficial to literally throw their showcase and stocks open to their customers when they come in for goods. They keep open every night of the week except Thursday, because that is the only time in which the workingmen can come in to do their purchasing. "The public likes to think that your store was built for them especially," said Mr. Phonix, "and we help them to think it. If we have a rush of customers in the evening, we tell them to help themselves to what they want. And they do it, too. They pick out what they are looking for and hand us the money and go out. We lose some things, of course, but in the long run it pays and it creates a good atmosphere in our store."

Phonix & Mitton opened their store in March of this year and report a big business during the few months they have been doing business.

Opening a New Store for the Boys Idea of Clubb & Stewart of Vancouver

Carry Complete Stock of Goods For Little Men, Except Boots—Appointments the Same as Men's Wear Store—Have Lady Manageress—Description of Store.

AS far as the regular, established men's wear trade is concerned, Clubb & Stewart, Ltd., Vancouver, at their old stand, at 615 Hastings Street, West, have all the most up-to-date ideas embodied in their store. They have continued to adopt the most modern methods since they launched out in very modest premises in the early days of Vancouver's history.

Have Special Boys' Store

But in recent times there has been developed a department that has become more of a specialty in up-to-date clothing stores—the boys' and youths' trade. To give this department the attention that its importance warrants, this firm has just opened a special store for boys and youths at 623 Granville street, about the most expensive retail location in Vancouver. This in itself should suggest to the merchant generally the advisability of investigating the possibilities in catering to the "youngsters" in his own neighborhood.

In this store as in others serving the same trade, the fixtures and equipment are identical with those in the "regular" gents' furnishing establishments. The suits and overcoats are displayed on similar racks to the men's suits, and in Clubb & Stewart's quite a large wall case of the usual variety for men's hats is well stocked with a full range of "lids" for the youngsters.

One show case holds an attractive display of sweaters and bathing suits. Another shows dress shirts and collars, etc., in boys' sizes. Another holds a very attractive display of imported English jerseys and woollen socks, with fancy tops.

Men's Wear Review was advised that these imported English woolen lines are great sellers to the American tourists. A large wool case with racks is entirely filled with a range of English and Canadian oilskins, in all sizes and colors. These are lightweight attractive little garments, and the tourists buy them on sight. Another rack holds a splendid assortment of the smallest "kiddies'" reefers, in various colors. This store carries everything for the youngsters except boots.

Lady Store Manager

The store manager, who is a grey-haired lady, with a personality that inspires confidence, and a most thorough knowledge of her wares (we promised not to mention her name) told Men's Wear Review that she sells both Canadian and English knitted sweaters. "We could sell more Canadian sweaters if the Canadian knitting mills would fashion the garments like the Old Country mills do, that is knit the form into a sleeve and the cuff on to it instead of making the sweaters from piece goods and sewing the garment together."

The store has made a specialty of the genuine Highland suits and carried quite a range. A window of these suits, trimmed with heather, etc., certainly gets a good share of attention from one large element in the Canadian population.

The above is a picture of Clubb & Stewart's new store in Vancouver. This new store is devoted entirely to boys' clothing and furnishings, and is a new departure in that respect in the trade in Canada.

Styles and Fabrics for Spring Outlined by Montreal Designers

Tendency Said To Be Distinctly Conservative—Moderate Gorged and Medium Waisted Coats in Single and Double Breasted Models—Tweeds and Worsteds Popular—Slight Price Reduction, If Any.

ACCORDING to the best information obtainable in the Montreal field, styles of Spring clothing, 1921, will be considerably more conservative than they have been hitherto. Every manufacturer and designer is glad to impart ideas and explain theories on the dictates of fashion. A recent statement given to Men's Wear Review by a Montreal manufacturer is as follows:

"A tendency toward more conservative or staple styles will be the feature of the Spring models which will be shown to the trade in the course of next month. The fact that freakish modes are limiting the productivity of the worker and as a consequence are forcing up the cost of the finished garment is, to a certain extent, responsible for the saner trend of the designer's effort.

"Moderate gorged and medium-waisted coats will predominate among other features characterizing the Spring models. Both single and double breasted styles will be popular in one, two and three button models. Peak lapels are passe, the blocked style or square notched being preferred. Thirty and a half, thirty-two or even thirty-six inch lengths will be preferred in semi or form-fitting lines. Waist seam models are a thing of the past, as far as the better class is concerned, and no belts will be seen. Rounded fronts will compete equally with straight, and shoulders will be somewhat more square than formerly. There will be no stiffening of flat effects in the coat front anywhere. The coat vents are to be shortened considerably and will probably average about eight inches in depth.

"In trousers, the semi-English style will be favored by conservative dressers; the bell-bottom trouser is also predicted to be among the leaders and waist lines will be from one-half to an inch easier in cut, allowing more freedom of movement. No cuffs are featured on the flare models, which show quite perceptible fullness as compared with the cut of this season."

Materials to be Used

Tweeds and worsteds will lead in fabrics for Spring; no novelty cloths are announced. It is anticipated that the sports suit shown in a variety of tweeds, Donegals, homespuns and heathers will be among the best sellers for Spring, 1921. The English note predominates above all others and Scotch plaids and shepherd checks even will be seen again. As a rule, Canadian designers have followed the style trend of the American houses fairly closely, but with the latter manifesting a plain determination to feature little else but English styles, Canadian men find themselves following in the wake and adapting themselves to the rougher finished cloths and sporting designs.

Light weight ulsterettes will be very popular next Spring for city men. These overcoats are short in length, cut on smart form-fitting lines in the lighter weight fabrics, such as Scotch woollens. Various types of general purpose waterproofed coats are also being shown with half-belts, cut on easy, full lines. The Chesterfield, it is said, will be more worn than ever next season.

As to Price and Deliveries

A feature of the situation as regards Spring deliveries is that Easter comes at an earlier date than usual—March 27th. This will mean that the season of the manufacturer of Spring clothing will be one of the shortest in the history of the business. It will leave an extremely short period of time for manufacturers to get in their orders and make up their goods in time for the Easter retail trade. Canada is ahead of the United States, however, in this respect as travellers start out about September 1st with their Spring lines, whereas the average date for American factories is November 1st. Montreal men state that the piece goods are practically costing the same as they did six months ago, and they are, therefore, buying for Spring on the same basis as then; and were deliveries only quicker in light-weight cloths they could get their samples out almost on time.

Reports from Montreal men who have just returned from England indicate that things are pretty much at sixes and sevens there, especially at Bradford, where the big mills are playing a waiting game, each with its eye upon the other. Textile workers in the West Riding of Yorkshire are demanding a 40 per cent. increase in wages, no Saturdays and a two weeks' vacation annually. Mills are showing an inclination to close down rather than grant any concessions either to labor or to the trade. The serious situation arising from cancellations by Japanese and French Governments together with those from Canadian clothing men has begun to make its effects upon the autocrats of the English woollen trade who are now, for the first time in many years, facing the prospect of actually competing for orders. It is felt, also, that the decision of the British Government to drop the role of wool warehousemen for the whole world will tend to bring down prices. "When Governments step in and run things, costs multiply and service becomes arrogant and unsatisfactory," said a Montreal manufacturer, "and when supply catches up with demand, then competition will grow keen all round. Costs must go down a bit and the downward trend will be as gradual as the climb upwards. Labor disturbances or a capitalistic panic might send prices tumbling down, but the average decline must be gradual. Strikes would enhance costs somewhat, but the strikers have always to pay the cost of their strikes in the end."

The consensus of opinion among the Montreal manufacturers is that any price reduction for Spring lines, if any, will hardly be noticeable.

On the whole, the market is by no means pessimistic in its tendency. Conditions, it is felt, will soon readjust themselves. Manufacturers and retailers alike realize that profits must be shaved a trifle.

SMALLER SHAPES, WIDER TRIMMINGS

W. Galvin, of the Fried Grills & Co., hat manufacturers, in outlining some of the styles for Spring hats, stated to Men's Wear Review that shapes would be smaller, with considerably wider trimmings. Bands would be 21 to 27 line. Among the new styles would be many welts and the colors would run to the lighter shades, pearl greys being particularly strong, some of them being finished with a black band. While little if any advance in price may be looked for, it is expected that prices will remain firm.

Reports reaching hat manufacturers is to the effect that the Australian clip this year is a short one and will be short thousands of bales in comparison with last year. In addition, the grade seems to be of a poorer quality.

A CORRECTION

In the advertisement of the Fried Grills & Co., hat manufacturers, run in last month's issue of Men's Wear Review, the address was given as 139 Pearl Street, Toronto. It should have read 39 Pearl Street, Toronto.

J. B. Gould's store at Port Hope was entered on Saturday night, August 21st, and a suit of clothes stolen.

Proprietor of Two Stores at Twenty-six Years; Personal Contact in Selling and Advertising

Leo. Watson, of London and Galt, in First Four Months in Former Place Has Sales Equalling Value of Stock—"We Buy Only Good Merchandise and Stand Behind Every Sale"—Keeps Finger on Business.

"WE buy only good merchandise and stand behind every sale we make." Leo Watson, who owns two stores, one in the heart of London and the other in the heart of Galt, says that this is the secret of the success he has, so far, achieved in the clothing and furnishing business. He started in business in Galt four years ago; he was then twenty-two years of age. In August, he celebrated his twenty-sixth birthday. His London store is one of the nicest little stores in western Ontario. We say "little" stores because Mr. Watson does not seem to be a great believer in too large a store; a store that is so big that the proprietor seldom, if ever, comes in contact with the customers who frequent that store, is not very much to his liking. Personal service is one of his strong mottoes; but the day may come when Leo Watson will find that, providing he continues to succeed in the coming years as he has in the last four, he may find it impossible to carry out the idea of the proprietor always coming in contact with his customers. He can probably come near that ideal by instilling the motto into the minds of his associates in business.

Exterior view of Leo Watson's store in London, Ontario. Mr. Watson says that the "fluffy stuff" at the top of the window is one of the main features of it that is attractive and always makes the window attractive.

Does Direct Advertising

Mr. Watson carries this idea of playing up the personal element in business into his advertising and he says that it has been proven to his satisfaction that it is the best kind of advertising. While he does not decry newspaper advertising, he believes the other is better; newspaper advertising appeals to him more as a medium for sales or special features. But for persistent advertising, he gets right to his prospective customer. In Galt, he sent out 200 personal letters or folders or circulars every month for one year. At the end of that year, he found that he had more than 100 regular clothing customers; he kept track of those but he figures that he also got many more customers for furnishings of whom he kept no track. His method of keeping track of his clothing customers was to check up the sales with the mailing lists he had on file. In London, he is following up the same idea; he sent out at the end of August a "Let's-get-acquainted" folder, for he finds that it takes some time to establish oneself in a community to that extent where worth is part of the establishment.

Customers Don't Like to Wait

This is an age when everything is done in a hurry and Mr. Watson feels that when men come into the store they want to be waited on by clerks who know what they are talking about. He sees that his clerks know their business thoroughly. "If a man comes into this store," he said to Men's Wear Review, "we don't let him stand around; we wait on him immediately if it is possible to do so. I find that there are stores when a clerk saunters up to a customer as if he were doing that customer a personal kindness by waiting on him; that is not our policy here. It is the customer who is doing us the kindness and we try to repay it by prompt and efficient attention and service. We don't buy merchandise because it is cheap, but because it is good. We don't carry any working clothes in this store because we feel that men want to know they can get exclusive clothing and furnishings here. Men know that they can get a good assortment in such a store."

Four Months' Sales Equal Stock

Leo Watson started his London store on the first of April of this year. In those four months his sales have equalled the value of his stock. Moreover, they have been, comparatively speaking, quiet months in the clothing business as merchants all over the country are well aware. He believes that he will have a turnover between three and four times a year. He has gotten off to a good start, at all events. Along with many other merchants, he feels that Fall business will be good and in justification of his belief he points out what many others have pointed out, that wages are still high and going higher, that there is no unemployment, and that the crop outlook in Canada was never better.

His Finger on the Business

Mr. Watson keeps his finger on the business all the time. At the close of every day he knows exactly how his clothing stands and he knows, too, the condition of his furnishings. He does not guess at buying; he knows what he needs. For twenty-six years he has done marvellously well and the clothing business ought to hold something good in store for him.

Oak Hall store in St. Thomas was recently entered and a quantity of merchandise stolen.

Method of Handling Incoming Merchandise; No Cost Price on Sales Tickets; Gives History

System in Use by the C. H. Smith Co., Ltd., of Windsor—Helps to Prevent Accumulation of Old Merchandise—Everything Reckoned From Selling Price—Features of the System.

EACH department in the large departmental store of the C. H. Smith Co., Ltd., of Windsor, is run as a separate business. In this intricate and most complete organization is a men's furnishings department which, incidentally, did more business last year than the whole departmental store did the first year it started in Windsor, and that is not many years ago either. Now there are nearly 25 departments, and the system of merchandising in this store is one of the most complete and finished that could be found anywhere in this country. Mr. Smith finds that a men's furnishings department is a practical necessity because shopping for men has become one of the household duties of the women folk. Underwear, neckwear, etc., are increasingly being bought by the women, therefore, he argues, they should be in a store where the women do their shopping. One of the outstanding features of this system of merchandising is that all the departments are merchandised on retail prices. No cost prices are to be found on the sales tickets at all; as a matter of fact the manager of the department is the only one in it who has knowledge of the cost price of the goods offered for sale. He is charged with the responsibility of making that department pay; and the system used throughout the whole store is such that it contributes to that responsibility in the greatest possible measure because it keeps him in daily touch with the stock, what has been bought and sold and the profit or loss at the end of the day's business.

Ticketing According to Season

In outlining the system to Men's Wear Review, Mr. Smith said that the seasons were divided into two in handling the merchandise, spring and fall. The first season, the first six months and the second, the last six. Each season is given a letter and the invoices coming in are numbered with this letter in order as they arrive as A1, A2, A3, etc. The idea in giving each season a letter is to eliminate the possibility of stock remaining unsold for longer than a given period. Mr. Smith explained that, by this system, the merchandising man could check over his stock and, at a glance, tell the age of the merchandise by the seasonal letter on the price ticket. Carrying this idea of the seasonal letterring of the merchandising to the sales tickets in each department it would be like this:—A1—6051—$10.50.

That ticket means that the merchandise was listed on the first invoice of the year (only two letters, of course, are used in the year) that the number of the line is 6051, and that the selling price is $10.50. The manager of the department or the merchandising man of the store can look at that ticket and, in a moment, trace it to the invoice and get the whole history of it.

What Is Done With the Invoices

"After the invoices are numbered," continued Mr. Smith, "they are placed on a file and when the merchandise arrives, the department manager or the merchandise manager comes to the office for the invoice and checks off the goods with the same. They mark on the invoice the selling price per article and initial same, marking the department thereon. Then they ticket the goods showing the season letter and number, manufacturing stock number and selling price. In this way, no cost appears on the merchandise. When the invoice is returned to the office, the various calculations are checked and extended and mark-up also checked. The invoice is then charged to the department at cost, plus freight and duty and is charged at selling price.

Departmental Totals at End of Month

"At the end of the month, all the departments are totalled and purchases charged for all the merchandise, plus freight and duty, taken in during the month. These purchases for the month are then entered into a statistical book by departments at cost and selling. Reductions and sales are also entered. From this information and, knowing the stock on hand at the first of the year, it is easy to determine the amount of stock in each department at retail price; also the amount of stock at cost may be arrived at by figuring the maintained mark-up for purchases. For instance, if the mark-up was 33 per cent., the percentage of merchandise at cost would be 67 per cent .of amount of inventory at selling price."

The Information Obtained

This method of handling stock, according to Mr. Smith, keeps them informed of the following facts with regard to the business:

1. Total purchases for year at cost price and selling price.
2. Maintained mark-up.
3. Reductions.
4. Sales present year.

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One Sale in Five Years Chathamites Death on 'Em

There are two firms in Chatham that are not strong on sales. In five years, according to their statements to Men's Wear Review, they have only one sale between them. Mr. Trudell, of the "Two T's," says he has not had a sale in five years, and Mr. Stone, of Stone, the Hatter, who is a few doors from his, says he has had only one.

"Years ago," said Mr. Trudell, "you could get a special line of merchandise and run a Saturday sale. But I have had no sale in my store for five years, because goods have been hard to get. I do not believe in advertising unless I can back up the advertising with the sales. I know there are men advertising their $75.00 suits for $44.75. But that can't be done honestly in Canada to-day and no reasonable man will believe it. The Retail Merchants' Association should step in and stop that sort of advertising, because it is putting the clothing business on the bum. You can't get a gold dollar for 98 cents. There was a time when you could offer for sale a $25.00 suit for $15.00 and it was really a $25 suit, but at the present time there is no clothing merchant in Canada who can do it.

"I believe in doing business on a strictly legitimate basis. I have to have profits to run my business and claim I can give values equal to any one else in the business."

Stone, the Hatter, was equally emphatic in his denunciation of what he believed were fake sales. While there was nothing in sales, he believed that when they were advertised they should be run as advertised. He said he had had only one sale during the last five years.

Building Up Business in Fort William: MacDonald & Woodgate Have Fine Store.

Started in Business in Stormy Year as Result of Another Man's Failure—Have Store With Fine Appointments—Prominent in Civic and Sporting Circles.

IN THE lives of successful men there is always an inspiration. Young men who start out in the mercantile world at an early age, filled with visions of early achievements in the financial or business world, are often, perhaps, disappointed at the meagre results which attend their efforts. They see this or that man whose ascent seems to have been meteoric and wonder why they, too, do not succeed as well, forgetting that behind this new-found success there may have been years of patient toil and study which equipped them to grasp the golden opportunity at the psychological moment. While success came, as it were, in the twinkling of an eye, back of that success was the silent preparation, the plodding and, many times, the same disappointments as attend other men's efforts.

MacDonald & Woodgate, Fort William

There are two comparatively young men in Fort William—J. G. Macdonald and A. E. Woodgate—proprietors of a very fine furnishing store in that city, who have done well through persistent effort, plodding and a rigid attention to business. Fifteen years ago, George Macdonald ran a little tailor shop in Fort William; prior to that he had worked for a number of the shops in that city. In the same year, Bert Woodgate was manager of one of the local furnishing departments, being a comparative stranger to that portion of western Canada. Along with many other firms that went to the wall in the disastrous year of 1907 the firm that Mr. Woodgate worked for made an assignment. Messrs. Macdonald and Woodgate saw the opportunity and they grasped it; they bought out the store in which the latter was employed and started in business. What they lacked in actual cash, they made up in courage and good name. These two men were well matched to conduct a clothing and furnishing business by reason of their respective trainings; they secured the agency for Fashion-Craft and the furnishing end was bought under Mr. Woodgate's direction. Being liberal, but yet careful, the new firm soon made its presence felt. Each day their advertisement appeared on the sporting page of the leading local paper and, from the very first, the new venture proved to be a success and made money for the partners.

Branch Out in 1919

After twelve years of a successful partnership, Macdonald and Woodgate decided to branch out and they moved into their present quarters in April of last year. Fixture costs were high in 1919, business was of a nervous character, merchants cautioned against expansion and the sinking of profits in new equipment. But the new firm decided that the time had come for expansion, so they secured as good fixtures, as up-to-date, as it was possible to get.

In conducting the business, an equal share of responsibility is assumed by each. Mr. Macdonald's connection with the civic life of Fort William might well be considered a valuable asset to the business. On Mr. Woodgate's shoulders has devolved the work of attending to the window and showcase dressing and the interior decoration of the store. He has also watched over the financing and office work of the firm's business.

Outside of Business

Alderman J. G. Macdonald—for that is what he is in the city—is, perhaps, one of the most prominent figures in the civic life of Fort William. He has been alderman for several years and acting-mayor whenever His Worship is out of the city. It is stated that he could have been elected mayor in 1919 by acclamation if he had so desired. He is chairman of the Public Utilities, which comprises the street railway, teelphone, waterworks, etc. In sport,

(Continued on page 115)

The above is a view of the windows of Macdonald & Woodgate, Fort William. A policy which this firm has adopted and which they have found pays them well is that no undue pressure is ever brought to bear on a customer to purchase an article. Every assistanee is given the customer to do his purchasing, for the prices of all goods are marked in plain figures. Macdonald & Woodgate employ the best salespeople they can get; but they believe that it is better to have a customer go out of the store feeling that no offensive pressure has been used than to make the sale knowing that there is an inward protest on the part of the customer.

Men accustomed to studying views will see by the interior of this store, which is that of Macdonald & Woodgate, of Fort William, that it is finely equipped in every respect. The entire store fixtures are solid quarter-cut oak, finished in mission style. All furnishings and clothing, while kept in full view, are covered with glass at all times, except when being actually shown to a prospective customer. Over the top of the furnishings and clothing on either side of the store are massive glass showcases which are always kept dressed up-to-the-minute. Showcases, wall cases, tables and windows are dressed regularly, and, as will be seen by this and another view of the windows, well. The store is kept spotlessly clean; chairs are set about here and there which carry with them the invitation to be at ease.

Advertising That Helps the Other Fellow

An Advertisement That Helped Business to a Competitor

"A man and woman came into my store the other day," said James Mathewson, of Yonge street, Toronto, to Men's Wear Review a couple of weeks ago, "to see a blue suit which I had in the window."

"What size do you take?" asked Mr. Mathewson.

"Oh, about a 36," was the customer's reply.

The garment was tried on.

"Is that a good suit?" asked the prospective customer.

"Yes," said the salesman, "it is. I will guarantee that suit as being every thread wool; it is good merchandise."

"Do you think it fits me?" again queried the gentleman.

"Yes, I think it fits you perfectly," said Mr. Mathewson.

"All right, I'll take that suit." And the sale was made.

But Here's the Story

"Do you know, it's a funny thing about me buying that suit of clothes," said the customer. "I was reading in the paper last night of a big sale of clothing on in another store and I was going to this store to purchase my suit. But that looked like good merchandise in your window. I was attracted by it, and now I have bought it."

Advertising Sometimes Helps the Other Fellow

The subject under discussion with Mr. Mathewson was advertising, and he told this story to show that advertising sometimes helps the other fellow. "There is a lot of advertising going on these days," said Mr. Mathewson, "that is helping the other fellow. Clothing men themselves are largely responsible for the manner in which public confidence has been destroyed in the clothing business. I believe the people are getting sick of the sale advertising that is carried in the Toronto papers from one end of the week to the other. In a city of 500,000 people there are many people, I believe, who are looking for good merchandise and who are not being attracted by this kind of advertising. There is no city in this country where there are the number of sales run that are being run in Toronto."

Which is Mr. Mathewson's way of saying that many merchants are saying every day that it is impossible to always sell a $50 suit for $39.50, that it is impossible for half a dozen merchants to conduct the world's or Canada's greatest clothing sale at one and the same time, and that the sooner saner methods are used in advertising the better for the trade in general.

Paying all Store Expenses By Cheque; Keeps Closer Tab on Entire Business

Watson Bros., of Sarnia, Find This the Best System—Petty Cash Expenses Covered by One Cheque—Advocate a Government System That Will Fit in With Tax Slips to Save Money and Time for Most Merchants.

MERCHANTS who haven't a careful system of accounting very often discover at the end of the year that there are some hundreds of dollars gone somewhere of which there is no trace. Little amounts are paid for this and that and the other thing, a contribution is given to this or that or the other cause out of pocket and no track is kept of it. A small express bill or freight bill will be paid as the expressman hurriedly waits at the front door; and in the little details that demand the immediate attention of the merchant no entry is made of this cash paid out; and it is forgotten altogether.

Run Their Business by Cheque

The Watson Bros., of Sarnia, have overcome this difficulty largely by paying everything by cheque. Salaries, bills of all kinds, are either paid by a cheque or taken from a petty cash account which is paid by cheque and which never exceeds twenty-five dollars. They found that the end of the day often came with little cash in the till; this, that and the other bill had been paid by cash as they were presented and little leakages were occurring against which there was no check. Every dollar taken in over the counter is, therefore, banked and they know that they have a better hold on the business from day to day.

Advocates Government System of Bookkeeping

How Watson Bros. keep their books is shown below in the accompanying forms. They believe, however, that a government system of bookkeeping, a standard and a simple system for all retail merchants would be preferable and would save considerable time and trouble on the part of all. Such a system, they say, should be devised as will make it possible to carry it on to their tax slips without undue trouble. The slips they get now are not adaptable to the great majority of retail merchants throughout the country who conduct a small business. They are required to answer questions about bonded indebtedness and like matters which do not affect them at all and which take up needless time.

The above two forms are used by Watson Bros., of Sarnia, in conducting their business. It is a system devised by themselves and is carried out day by day during the whole of the month. Simple as it is, they state that they are able to keep their finger right on the pulse of their business from day to day and to know how it stands. If there are more than three salesmen, of course, the columns may be extended to cover each man. In the column headed "Other receipts" such items as rent may be included if the whole of the building is not occupied by the store.

DAILY RECORD

Salesmen's Sales 1.	2.	3.	Total	Cash on hand	Sales	Other Receipts	Total	Bank	Balance Cash in Store	Total

PETTY LEDGER ACCOUNT

EXPENSE ACCOUNT

Cash $25 only	Freight	Office Supplies	Misc.	Total	Salaries	Advt.	Interest	Insurance	Petty Ledger	Alterations	Telephone

Suggestions For Window Display; The Value of the Show Card

Unit Display Better Than a Mixed Window—Clothes Should be Carefully Pressed and Fitted to Good Forms—Too Many Gaudy Show Cards Being Used—Cleanliness an Essential.

By H. HOLLINGSWORTH

For fourteen years H. Hollingsworth was display manager of the Robt. Simpson Co., Ltd., of Toronto; he is now in business for himself. But during those fourteen years he studied window display and supervised it day in and day out. He learned to know the actual money value of proper and improper window display work, for windows have to pay their way as other departments do. He is an expert in his line and he has seen window-dressing develop from the crude performance it was twenty years ago to the fine art it has become to-day. What he says about window-dressing is worth reading. Men's Wear Review asked him for some of the essentials of window display, and took down his words just as they appear in this article.

MY IDEA of window-dressing in a men's wear store, where clothing and furnishings are carried, is to have clothing in one window and furnishings in the other. It is advisable to show only one line of goods at a time; for instance, show a whole window of ties at a time so that the onlooker's attention may be concentrated on that one article. A mixed window is more or less confusing to the onlooker and has neither the drawing power nor the selling power of the unit display.

No window should be without a ticket except wherein extremely high-class goods are shown. Ticketing inside the store, too, is a big feature. These tickets are silent salesmen and it is essential to inside display that goods be shown attractively and bear a price ticket on them. The average man is a busy man and he neither wants to waste his own time nor the time of the clerk in effecting a sale. Probably twenty-five per cent. of all sales made are made by silent salesmen. To neglect them, therefore, is to neglect one of the most effective salesmen in any organization.

Another essential in window-dressing is that the proper display forms and fixtures be used. I know there are many merchants who think that the purchasing of good forms and fixtures for window-dressing is an extravagance, but it is not so. It is necessary to the proper display of a good fitting coat, vest or shirt that such forms be used as will illustrate the proper hang or fit of the article wherever it may be. I see lots of nice clothes displayed very badly because the shoulders have not been properly pressed out, the result being that such goods do not look to be nearly what they are actually worth to the customer.

In connection with men's clothing displays in the United States, the very poorest clothing stores take extra pains to display the proper hang of the sleeve or the fit of the back, so much so that the displayed goods look even better than the goods on the inside of the store. It requires some study and ability to properly display a suit of clothes. Very often a poor quality of cloth can be enhanced 100 per cent. simply by the way it is displayed. A great many window-dressers do not press out the clothes before they put them in the window and so do neither the maker nor the clothes ample justice.

I think it is wise in dressing a window with suits to keep the garments of the better quality away from the cheaper garments as the poorer ones will detract from the appearance of the better ones. If you are showing good suits of clothes, show them; if poorer suits, show them, but don't mix them up in the same window. In other words, showing $25.00 suits with $50.00 suits is, in my opinion, not good judgment.

Also, I think it is better in displaying suits of clothes to have all one price in a window. It commands more attention than another window would if showing the lowest and the highest priced suits carried in stock.

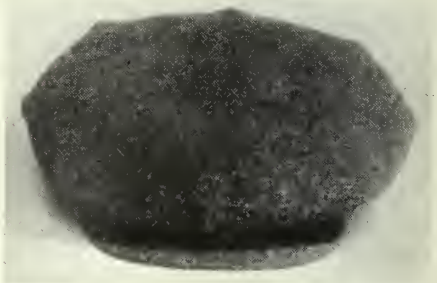
Absolute cleanliness is one of the main essentials of good window dressing; without it an effective display cannot be made. Particularly at this time of the year I see many windows with dead flies and dust and dirt of one kind and another in in them. This leads the onlooker to feel that the inside of the store must be like the window and it is not a great inducement to go inside the store to purchase merchandise. As near as possible, all windows should be made dirt and dust proof.

In connection with show cards, there is a tendency to use gaudy cards with a good deal of color in them. In my opinion these are not as good as a black and white card with the block type of lettering on them. The simpler the card used for display the better. The card that can be read while the onlooker is on the walk or even passing in a street car is the card to be preferred.

I notice very often that good displays of blacks and navy blues are not made. This is due to the fact that, with these colors, the glare of the window makes it hard to see them well. This can be largely overcome by displaying greys or light browns with the navies and the blacks. It is well to mix them up and the whole effect of the window is improved.

It seems to me that there is a marked tendency to overcrowd window space these days. Simplicity is a great essential in window-dressing if it is to reach its highest art and effectiveness. It is much better to take half the quantity and make each article stand out individually so that it has some real individuality than to fill a window up with goods. As little as can be put in a window without giving it the appearance of being skimpy is, I think, the very best kind of a window. Of course, when sales are being held there must be some exception to this rule because the desire is to show the bargains and prices rather than the quality of the goods, perhaps. But for high-class display, the window should not be overcrowded at all. The danger of overcrowding is much greater than undercrowding.

Frequent changes in window-dressing are to be commended. It is impossible to over-estimate the value of a window to the selling of merchandise. Particularly should this be done on Friday nights, because so many people are out on the streets on Saturdays.



The new one-piece, octagon pointed cap which is shown in brown English overplaid tweed; stitched visor with inside forehead protector. Shown by Boston Cap Co., Montreal.

Giving Men Something for Nothing Does Not Bring Them into Your Store

Bentham's, of Dundas Street, Toronto, Have Received No Business by Selling Overalls and Underwear Without a Profit, So They Take a Profit—Know Your Customers, Is Their Motto—Workman Wants to Forget His Craft.

IS IT necessary in the interests of good business in clothing and haberdashery stores to make a leader of overalls or certain lines of underwear to get the working man's trade?

That is a question that has been put to Men's Wear Review time and time again by merchants all over the country. There are many merchants doing it year in and year out. They are selling overalls without a profit, at a loss, in fact; and they are practically giving away certain well-known lines of underwear to working men, believing that it brings business into their stores that they would not otherwise get. Complaints have been made to Men's Wear Review concerning this practice and not a few merchants have expressed a wish that they did not have to carry these lines at all. We know of cases where certain retailers have been advised in no uncertain terms that they must not sell specified lines of underwear at a cut price or they would be unable to get any more. But we have yet to hear of the manufacturer or wholesaler of either underwear or overalls who has objected to profits made on these lines or who has sought to fix the retail price. And we doubt very much if anything of real value is gained by giving goods away.

"Will Not Bring Men to Your Store"

Benthams, of 2921 Dundas street west, Toronto, do not believe that it is necessary to give goods away to get the working men in their store. Their store is situated in a locality literally running with working men. And Mr. Bentham states that their bread and butter depends on the trade that comes to them from the men who earn their living by the sweat of their brows. "It will not bring men into your store by giving them something for nothing," he declared emphatically to Men's Wear Review. "That is not the way to get or to retain their trade.' And then he went on to say that on Penman's ninety-five and on overalls he made a good profit and that all the merchants in his locality did the same thing, and did it not by arrangement, either, but because they realized that it was not the way to get the working man's trade. It might be pointed out in this connection, too, that they are as capable of paying prices as most people and better than many.

Treat Them As If You Were a Working Man

That the working man has to be treated differently from most people is Mr. Bentham's belief. "Treat the working man as if you were a working man," he said. "I make it a point to know every working man that comes into my store and I get to call him by his first name. Occasionally, I go over to the Union Stock Yards to see them and to get better acquainted with them."

Give Him What He Wants

Mr. Bentham believes that a great mistake can be made in trying to dictate to the working man what he wants or what he should wear. There are many clerks, he says, who do not know how to handle the working man. They try to tell him what he should wear, why he shouldn't wear this and why he should wear that. The working man doesn't like it, and it doesn't get the retailer anything to try to tell him. Give him what he wants. If he wants a black bow tie, sell him a black bow tie. If he wants an article that is not just up-to-date, don't bother telling him that it is not up-to-date, but sell him what he wants. Don't talk style to the working man; he doesn't care much about style and probably knows less about it. Mr. Bentham believes in making a careful study of the men who come into his store to find out what their tastes are and then get them what they want, regardless.

Wants to Forget He Is a Working Man

It is Mr. Bentham's opinion that the working man wants to forget his craft when he comes out in the evening to look around. For that reason, he does not dress his window with working men's clothes; he religiously avoids dressing his windows with the goods that the working man has to adorn himself with during the daytime. He wants to help him forget what he really wants to when he comes out to go with the wife and kiddies to the movies. His pulling power for working men's trade is not primarily through his window space; it is through personal acquaintance and good service when he comes into the store to buy. If he sees a working man he knows at his work along the street somewhere he is at pains to speak to that man, not in a patronizing way by any means, but as a hail fellow well met, which, in all probability, he is. And once you have met him, don't forget him. In this respect, however, the working man may not differ greatly from other men—men don't like to feel that they are of so little importance or that they have made such a faint impression on introduction that they are forgotten the first time there is another meeting.

Dress As Well As the Other Fellow

That the working man is dressing as well as the other fellow is the opinion of Mr. Bentham. True, he is not quite so strong on waistlines, curves and the slant of the pockets, but he buys good clothes and is willing to pay the price for them without much murmuring. He wants value for the money he spends, but, convinced that the value is there, he is willing to foot the bill. And Mr. Bentham does not believe that the dignity of the working man is elevated by giving him his work-a-day clothes for nothing or that he can't afford to pay for them as he affords to pay for the suit he wears in the evenings or on Sundays. Therefore, he takes a fair margin of profit on overalls and underwear as he does on clothes and neckwear. And why not?

Canadian Straws Wrongly Numbered

R. Stirling, of St. Thomas, voiced an objection to Men's Wear Review recently regarding the numbering of Canadian straw hats. So far as he was concerned, he stated that this faulty numbering resulted in many hats being left on his hands, because popular sizes were not to be had. At one time, he said, 6¾ sized straw hats were not to be had in the whole city. It was not infrequent that a 7 hat was numbered 7¼. "I could have sold every straw hat in the place," he said, "if they had been properly numbered."

Charles Deccardo, recently of Philadelphia, has been appointed designer of College Brand Clothing at the Montreal factory. He is now engaged in re-organizing the staff along American lines.

Keeping Monthly Record of Haberdashery; System Followed by Lumbers Co. Toronto.

Monthly Stock Sheet is Checked by Stock Taking—Movement of Different Lines Closely Watched to Discover If They Are Moving Well—Thinks Monthly Record Sufficient For Small Store.

HABERDASHERS there are who believe that a daily record of sales and stock on hand is unnecessary. The stock they carry is entirely haberdashery; it is not large, taking stock is not an irksome task and it can be done nicely in the quiet hours of the morning or the evening. After all, the chief thing, they say, is to have a comparatively accurate knowledge of the stock on hand so that they may be guided safely in purchasing new stocks, and know if this or that line is not moving as quickly as it should. They have found that a weekly or even a monthly statement of stock on hand is sufficient, especially when it has behind it the actual performance of taking stock and discovering that there can be no possible error in the amount of stock on hand. Such haberdashers state, however, that such a record would not be sufficient in a departmental store or even in a store that is considerably larger than their own; it applies strictly to the smaller store.

The Lumbers Co., haberdashers at 733 Yonge street, Toronto, keep a monthly record of all their haberdashery lines. Associated with the actual record sheets which they keep showing the movement of stocks, they take stock monthly. Men's Wear Review was informed by Mr. Lumbers that he and the clerks in the store could take a complete inventory of their stock inside of two days, using certain hours in the mornings and the evenings. He has found that the monthly record has served very well, though with the development of his business he is contemplating either a daily or a weekly system. The system, like most good systems, is a very simple one. It is shown below in detail. This same system is used in every line of haberdashery he carries, with the exception of little lines of jewellry which he has. He has a double check on the quantity of stock carried in these lines by the monthly stock taking; it is impossible, therefore, that any serious mistake, if mistake at all, could be made.

Watches For Movement of Stock

Mr. Lumbers states that his record sheets are watched very carefully so that it may be ascertained if different sizes and lines are moving as quickly as they should. If, for instance, a line of cashmere hose at the beginning of the month is listed at 20 dozens and at the end of the month there is little reduction in the quantity, he looks around to see what is the matter with that line. Either the clerks have not been pushing them hard enough or there is something wrong with the latter that makes it unappealing to the customers who come into his store. If there is something wrong with the merchandise, his stock number shows him where they were bought and he is more careful the next time he places an order with that house. At the same time, he will make an effort to get rid of such lines, knowing that carrying them on is carrying dead merchandise.

Here is another unit display of Shannon & Quinn, of Hamilton, Ont. Note the way in which the trousers are displayed.

Making the Windows a Separate Department; Keeping Tab on Displays and their Sales Value

Making Each Department Pay For Window Space Used—Helps to Pay For Window Expenses And Turns in a Profit to the Firm—Results in Better Displays and Promotes Sales.

TIME was ten or fifteen years ago when windows and window-dressing were secondary considerations in the management and economy of store life. If the stock room was overcrowded and new consignments of goods arrived for which there was no room they could be dumped in the window and a rough and ready display made of them. Window dressing didn't matter much anyway; it was, at that time, one of the undeveloped sciences of modern merchandising. Advertising—and window dressing is a form of advertising——itself was an insignificant part of store life. Such a thing as an advertising manager was unthought of and the coffers of the present-day newspaper were little augmented by departmental stores', clothiers', haberdashers' and other mercantile prices.

But Things Have Changed

But things have changed since that day. Some of the brightest men in the business world are now engaged in daily bringing to the attention of the consuming public values, bargains, reasons for purchasing at this, that and the other store. Live-wire men today are described as men who do a deal of advertising and who give an air of bustle and push to their businesses. They use big space in the daily newspapers and promulgate novel advertising schemes of one kind and another that bring results. But all the advertising they do is not done on paper. Windows are advertisers; they are sellers of merchandise. They are on duty twenty-four hours of the day and thousands of dollars are spent to beautify them so that the eye of the passer-by may be attracted either during the busy hours of the day or the quieter hours of the night. Men believe in these salesmen to such an extent that they are kept ablaze all night and elaborate electric signs are constructed as a beacon light to the window and the store.

Making a Department of Windows

System in store management and economy is likewise a rapid development of modern merchandising. There are many stores whose proprietors know at the end of the day the amount of stock sold, amount on hand, gross profit, net profit, loss, the number and value of sales made by each clerk in his employ. They say it all makes for better business, helps them to conduct it more scientifically and, with changeable markets, enables them to steer clear of financial pitfalls.

Men's Wear Review has also heard of departmental stores where windows constitute one of the regular profit-bearing departments in that store. It is figured out that these windows have to be paid for, they represent so much floor space which is a part of the entire store floor space on which taxes have to be paid. Moreover, there is considerable expense in connection with their upkeep. But the heart of the whole matter is that they are salesmen, occupying the best position in the whole store. Like salesmen inside the store, some window spaces in a store front are better than others; therefore, they are of more value to the firm.

Window Space Paid For by Departments

But the "firm" in this case is only an abstract entity looking for dividends on stocks. The inside selling departments must pay these dividends. Each of these departments, in turn, is given space in the daily store advertisements which helps them sell more goods and turn out these dividends. Window displays also help sell goods. In departmental stores each department is given an objective which must be reached and all honor and more money to the manager who exceeds the objective. He figures out that a window display is of so much value to his department that it will enable him to sell so many more goods. The windows are already organized into a department charged with the task of paying for themselves and turning over a profit at the end of the year.

How It Works Out

In these departmental stores, therefore, each department pays the manager of window displays so much for window space. There are, of course, some positions in the windows better than others. There are many clothiers and haberdashers who have both front and side windows and the value of window space varies accordingly. Window display managers by renting space pay for alterations and improvements in the windows, make up their own salaries and meet the expense connected with the amount of floor space they occupy in the whole store.

While such a system might seem elabobrate for the smaller stores, yet a modified system could be made to be of real benefit. Merchants realize the relative value of window display to sales. Perhaps there are lines of men's wear carried which are not displayed enough. If a charge were made against each department—even though it be but a nominal charge—it could be ascertained what lines given window display were bringing the best results. It would likewise be a test of the work of the window display men. "Goods well displayed are goods half sold" is a truism of modern merchandising. If there is not an immediate return for your window displays, there is probably something wrong with the display. If window displays had to be paid for by the departments inside the store it would be an incentive to the display man to make them pay, and to the managers of the departments paying for the display to take full benefit of these displays by pushing sales.

The shutdown of the mills of the American Woolen Company has been the subject of discussion and dispute in the trade for many weeks. The labor element was quick to pick up the matter, calling it a strike of capital, and arguing that it had been done to bring the working man to terms in the matter of wages. Politicians took it up and argued that it was being used as a means of swinging votes from one party to another.

Lack of orders on which to operate the mills was the reason assigned by William M. Wood, president of the company, for the shutdown.

MERCHANDISE	JANUARY			FEBRUARY
Shirts	Stock on Hand	Sold	Rec'd	Stock on Hand
No. E 38	20 doz.	3	2	19

This is the simple system used by the Lumbers Co. in all lines of their haberdashery. Different lines of shirts, of course, would have different numbering; and they are thus kept track of from month to month. The verification of this stock sheet is arrived at in the monthly stock-taking. This sysem has proven very satisfactory to Mr. Lumbers, whose stock is not a large one.

Keeping Perpetual Inventory of Stock; Accurate Profit and Loss Statement Monthly

Cost of Each Article Sold is Marked on Sales Slips—Entry Made in Office Books—Net Profit at End of Month and at End of Day If Necessary—Much Depends on Accuracy.

A PERPETUAL inventory of stock, according to the manager of one of the Yonge Street clothing and haberdashery stores of Toronto, is a very simple yet very exact system of keeping one's finger on the very pulse of the business. There are two features about it which commend it particularly:

1. There is always a check on the stock.
2. An accurate statement of profit and loss can be made at the end of each month.

This store carries an average-sized stock of clothing and haberdashery. The turnover is rapid. In working out the office system there are just the two departments in the store—clothing and furnishings, and the sales slips, therefore, show a sale to be either C or F.

Invoices Added to Different Departments

Starting out with the beginning of the year when stock is taken, the invoices as they come in are added to the different departments. As the goods are sold the selling price and the cost price are entered. Now, the difference between the stock, plus the invoices of goods, less the sales cost should be what stock there is in the store. The books that are kept show what stock there is in the store, that is the cost of it, and this corresponds, of course, with the yearly inventory or with an inventory that may be taken at any time. The statement was made to Men's Wear Review that, providing accuracy were maintained throughout the year in the keeping of the books and the proper entry of the several sales in each department, practically no error would creep into this accounting by perpetual inventory. Not a little of the success of the system, however, does depend on its accuracy.

How Sales Slips Are Handled

To begin with, in this store, a separate account is kept of the sales of each salesman. Before a clerk is given a counter check book it is all stamped at the office with his number on it; consequently there is no chance of one clerk being given credit for a sale made by another. Each is careful to use only his own check book. As has been said, the sales slip, when marked either C or F, indicates what department is represented in the sale. In addition, the cost price is marked by each clerk on the sales slip. Suppose, for instance, that he is selling a tie. His sales slip would be made out this way:

Tie	F897	$1.00

The "F 897," of course, is a private code, and the bookkeeper, in making the entry in the books can transcribe the cost price in plain figures. In the case of all furnishings in this store the coded cost price is the cost per dozen, not each.

Advantages of the System

It can readily be seen that there are several advantages to this system. In the first place the gross profit—or loss—at the end of each day can very easily be determined. In the second place, an accurate profit and loss statement is made out at the end of each month. As a matter of fact it is very easy to arrive at an almost accurate statement at the end of each day what the exact net profit or loss has been. Of course the overhead expenses per month are known, consequently it would be comparatively easy to figure out the net profit or loss per day if desirable. In the third place it enables the management to keep a monthly tab on the cost of stock so that advantage of the 80 per cent. insurance clause may be taken. This is one of the very important things in modern merchandising where the value of stocks is continually changing.

While this system does not give a daily record of the quantity of stock on hand, it is not felt that this is necessary where the stock is not too large to summarize when buying is being done. In the larger departmental stores where big reserves may be kept or where each article of haberdashery may constitute a separate department, this may be more necessary. At least, that is the opinion of many merchants with whom Men's Wear Review has talked and who have an average stock of furnishings. At least, the system is very complete and very accurate, and is as simple as it is complete and accurate.

Combat Future Price Increases; Action Taken by Virginia Clothiers

The clothiers of Virginia have pledged themselves to fight further price increases; at the same time they deplore the reckless attacks that have been made against them by the irresponsible and uninformed press of the United States. At their recent convention held at Richmond, the following resolution was unanimously passed:—

"We, the Retail Clothiers' and Furnishers' Association of Virginia in convention assembled deplore as unjust and misleading the attacks that have been made against the retail merchants of the country.

"It is a fact easily proved that merchants have been obliged to pay for merchandise, and therefore cannot sell at lower prices.

"It is a further fact that members of our association have endeavored and pledge continued effort, both collectively and individually, to protest and combat every advance, no matter what its nature, which would mean further increase in prices and pledge every possible effort to secure reduction whenever and wherever possible.

"We urge every retail clothier and every manufacturing clothier in the country to operate his business in these stressful times on the lowest possible margin of profit and with the highest efficiency possible.

"We urge the laborers in the industry to realize their responsibility to speed up production and to give an honest day's work for an honest day's pay.

"We maintain that clothing prices are no higher proportionately and show no greater increases than have been shown in practically every other commodity. We fully realize our duty to the consuming public and offer our heartiest and full co-operation in every effort that makes for fair, square and honest dealing."

A slight, but general reduction in the price of all clothing seems assured for the autumn and winter trade, according to many of the leading merchants of Philadelphia. They believe the high point in prices was reached last spring and say that now the cost of merchandise is going down.

The underwear market in the United States remains practically at a standstill and no new developments were apparent at the closing of the week.

Will Operate W. G. & R. Factories Cluett, Peabody Take Possession

W. G. & R. Departmental Heads and Salesmen Remain—Spring Lines of W. G. & R. to be Shown as Usual—New Canadian Executive Appointed.

CLUETT, Peabody & Co., of Canada, Limited, has acquired the business of The Williams, Greene and Rome Co., Limited, of Kitchener, and will in future operate the three factories of that company.

This will give Cluett, Peabody & Co., of Canada, Limited, six factories in the following places:

St. Johns, P.Q.
Kitchener, Ont.
Montreal, P.Q.
Sherbrooke, P.Q.
Galt, Ont.
Preston, Ont.

It is felt by the consolidating of these plants under one management, that considerable advantage will be gained by concentrating the manufacture of the different articles produced under control of two companies as formerly.

The following is a list of goods which will be manufactured by them in the future:

Laundered and Soft Collars.
White and Fancy Shirts.
Pyjamas.
Night Robes.
Athletic Underwear.
Boys' Waists.
Handkerchiefs.

Stocks of collars will be carried as usual, in the salesrooms in Montreal, Toronto, Winnipeg and Vancouver, and complete assortment of other goods as soon as production permits.

Shirts, pyjamas, underwear, etc., of the W. G. & R. brand will be shown for spring delivery as usual.

All of the heads of departments and salesmen of the Williams, Greene & Rome Company have been retained, and will carry on their former duties with increased responsibilities under the consolidation.

A new Canadian Executive has been appointed as follows:

G. A. Cluett, President; F. W. Stewart, Vice-President and Managing Director; F. S. Hodgins, Vice-President; A. E. Cluett, Secretary; A. Gillespie, Treasurer.

Directors.—E. H. Cluett, C. A. Culver, C. S. Dean, G. I. Miller, F. R. Caldwell, L. Nash, J. R. Kirby, B. K. Robinson, H. J. Elliott.

All goods ordered from both companies will be delivered as soon as production will permit.

Late Deliveries of Swiss Silks

June Orders of 1919 Just Arriving—Big Advances Since Then.

Very late deliveries of Swiss Silks for neckwear are just arriving, according to William Milne, neckwear manufacturer of Toronto. Mr. Milne states that these silks were ordered in June of 1919, the lateness of the delivery being due, of course, to the difficulty experienced by the Swiss mills in filling all the orders they have received since the conclusion of the war. These silks were bought when the price was around $6.50 or $7 a pound. They will be made up into lines for fall that will be some 20 per cent. lower than the prices a year ago. If the same lines had been bought three or four months ago, said Mr. Milne, they would cost considerably more than at present. Such lines would sell at $20 on prevailing prices four months ago; now they can be made up into lines to sell to the trade at $12.

It is still rather early, perhaps, to make any authoritative forecast of Spring prices, 1921. The whole condition of the silk market is so unstable as to make such a forecast of silk prices impossible. Labor, however, continues to be a considerable factor in the ultimate price of the necktie and staffs are bein somewhat disorganized because orders are slow in reaching the silk mills. Tie manufacturers state that retailers are not buying heavily and are allowing their stocks to get pretty low. If this is the case, the result may be a flood of orders at the eleventh hour, which will again send prices up. A number of tie manufacturers have stated to Men's Wear Review that prices now are the cheapest they have been for some time.

"Shall Be Paid by Purchaser to Vendor at Time of Sale"

There has been some doubt in the minds of many retailers throughout the country as to the collection of the luxury taxes. Special reference is here made to the practice that has been followed by a number of merchants in paying the luxury taxes themselves. In some cases this has been done as an inducement; in others, to avoid the confusion that followed upon the first introduction of the budget last May. It will be remembered that Sir Henry Drayton stated at the time of introducing the budget that the tax must be paid by the purchaser at the time of purchase, but there has been a more or less loose interpretation of that clause, merchants contending that, so long as the taxes were paid to the Government it made no difference to said Government how they were collected.

Ruling by Commissioner

Men's Wear Review, a few weeks ago, addressed a letter to the Minister of Finance asking him for a specific ruling on the question as to whether it was permissible for a merchant to pay the tax himself if he so desired. Sir Henry Drayton turned the matter over to the Commissioner of Taxation, Mr. Breadner, who replied as follows:

"I may state the Act providing for the payment of luxury taxes on clothing sets forth that such taxes shall be paid by the purchaser to the vendor at the time of sale of delivery for consumption or use."

Mr. Breadner directed attention to Section 3, Chapter 71 of the Act to amend the Special War Revenue Act of 1915, which reads as follows:

"(3) The excise taxes imposed by the preceding sub-sections shall be paid by the purchaser to the vendor at the time of sale and delivery for consumption or use, or on importation for consumption or use other than for resale on the duty paid value in addition to the duties of customs already imposed, and such taxes shall be paid in stamps or otherwise by the vendor to His Majesty in accordance with such regulations as may be prescribed."

This ruling should answer the questions of many retailers and set the matter at rest.

One of the difficulties with the clothing industry seems to be its present inability to utilize an attractive reduction in the price of goods. For example it is figured that a worsted at $3.25 net will make up in a suit to retail at about $50. If the worstead material was given to the cutter it does not seem that a suit could be produced to retail for much less than $38. A dollar a yard off the price of a piece of goods is a sizeable reduction especially if the fabric has been selling around $3 or $4. This reduction of a dollar a yard however, would mean only a reduction of about $3.50 in the price of a finished suit, unless the manufacturers of that suit could make effective economies on their own account.

Conservative Styles for Spring Shirtings; Prices Higher; Production on Increase

Montreal Manufacturers Say Silk Shirt Becoming Less Popular — Inconspicuous Designs in Checks and Pinheads With Distinctive Colors—Three-inch Cuff and Nine-inch Width—English Prices Still High.

CONSERVATISM is the keynote in the Spring styles of men's and boys' shirtings; Montreal manufacturers seem agreed upon that point. It would also seem that the popular silk shirt is somewhat on the decline since the better class trade refuse to buy and prices are too high in these goods for the average man. One manufacturer expressed the situation to Men's Wear Review in this way: "There is a lapse in the demand for silk shirts just at this time, but of course there will be some demand for them during the holiday season, and there will always be silk shirts sold and worn. The poorer classes of men have been spending their high wages for silk shirts and they have become so common that the better-dressed man who has always worn silk shirts now sees them in such common use that he doesn't want them any more. That accounts for the better dressed man's refusal to buy silk shirts.

"On the other hand, the poorer classes have discovered that silk shirts worn in common uses and considerably soiled have been returned from the laundries after the first washing badly worn or sometimes even in ribbons. Those people have thus arrived at the conclusion that, after all, silk shirts are not practical and consequently they are not buying any either. Thus it is that there is very little call for them from any source.

"The present and future demand," he continued, "is for plain staple shirts of colored yarn madras in the better grades and wool taffetas and percales in small fancy patterns. Very few novelties are being introduced as everybody seems shy of money and retailers realize that there is always a gamble on novelties in shirtwear. Therefore there is no volume of business in novelties of any sort except the usual demand for French flannel, which is always good."

Shirt Styles—Quiet Patterns

Another prominent shirt manufacturer said: "The tendency is for fine corded madras with narrower and deeper cuffs. Three inches will be the average depth for cuffs instead of two and two and a half, as they have been running. The average width will be reduced from 10½ inches to 9 inches.

Patterns are not all definitely decided upon for Spring as deliveries from the piece goods manufacturers have been unusually slow. It is said upon the best authority, however, that sober effects in tiny all-over designs such as pinheads, cross bars, cross lines, circles, and checks, all of the most inconspicuous yet distinctive colorings, will be preferred by the best dressers. These are, of course, better in the lighter weight prints and percales, but the zephyrs, taffetas, etc., will also show a marked preference for less pronounced designs. This tendency to get away from bright, loud patterns, particularly in the higher priced goods, is a noteworthy feature of Spring styles. The better class of stores, it is said, are buying these small designs as well as plain-colored fabrics.

Comparatively few new styles are being shown, it is said, as the manufacturers are more largely occupied with production problems than they are in designing novel effects.

Production on Increase

Production of shirts is expected to increase during the next few months as the Fall season generally finds factories running at greater efficiency than during the Summer. The present shortage of shirts is so acute that wholesale houses and manufacturers are now able to dispose of styles and patterns that were formerly indifferent sellers.

One authority on the question recently stated that "practically every shirt factory in Canada is sold a solid year ahead, and at the present time it is impossible to buy either through the jobber or from the factory any men's shirts from working to a negligee. Almost everything in cotton goods is sold in the retail stores cheaper to-day than to-day's cost price, so where are the cheaper prices for 1921 to come from?"

Advanced Prices

A representative of Men's Wear Review recently interviewed the several shirt and collar manufacturers of Montreal and ascertained that the factory prices for next year on cotton shirts show advances of from 30 to 75 per cent. over this year's prices. The only lines showing a decrease are the Japanese goods, such as Habutais and Shantungs, which will be about 25 per cent. cheaper.

Among the individual advances noted by M. W. R. was that printed percales will experience the most marked increase of any shirting. Zephyrs and fancy weaves with mercerized stripes will not vary so much. The general feeling about the situation among the manufacturers is that no possible drop in price can be expected until the fall of 1921. "The majority of people think a slump is coming very soon," said one wholesaler, "and whereas we would like to see their wishes granted, yet, owing to the poor cotton crop and the enormous demand from Europe, there cannot possibly be any reasonable basis for any assertion that prices will drop. On the contrary, I expect that the majority of manufacturers will be working on a smaller percentage of profit next season. Canadian factories are now sold right up till January as far as the production will go, and it may be a question of allocating orders to our various customers. Our latest delivery date for Spring lines will be May, 1921, and therefore no possible break in price can occur before June. Jobbers have no reserve stocks and as the demand for all kinds of shirts is on the increase and not a single cancellation coming in, you can figure out the general situation for yourself."

Engish Prices Still Up

Another prediction was that no drop in price will occur for at least a year in England and for even six months later in the Canadian market. One line of shirts made by a well-known firm sold in Spring, 1920, for $27 per dozen. This Fall the same line will sell for $42 per dozen and two years from now the price will be $80 per dozen, according to a statement made by the managing director to Men's Wear Review.

A chat with one or two of the leading retailers brought to light the fact that they are as eager as ever for deliveries from the shirt makers. despite the high prices and slowness of delivery. In several cases they are entirely out of certain lines and shipments for this Fall are expected to run well into next year. While high prices may not be desirable, they have their compensation, according to the retailer's point of view. One shirt buyer, in discussing conditions following the advent of high prices, pointed out that the percentage of overhead of the retailer ought to show a decline because a considerably larger volume of business is being done with the same amount of help. An $8 shirt is now sold with as little expense of time and effort as was needed to sell a $2 shirt in pre-war days. Not a positive proof of shortage. The practical thing now would be to produce more sensible and more durable fabrics for shirtings. fabrics that have a standard value. The wide experience and ample resources of representative manufacturers should enable them to produce a quality which would be uniform, and large quantities that are more economical.

The Advertising of Fall Merchandise; Result Acid Test of Conduct of Other Sales

Advertising Men Say They Will Talk Quality and Tell Facts—Business Will Show How Public Have Viewed Your Past Sales and Your Advertising—Moral Effect of Honest Advertising.

In a border town or city difficulties that are foreign to most merchants inland have to be met and overcome. There is a strong disposition to cross the line to larger cities and purchase many lines of men's wear. In cotton goods in particular competition from across the line for the Canadian border cities is hard to meet. Clothing men in Windsor are continually faced with these difficulties and, in addition, they face the general belief that lower prices are about to prevail to a more or less marked degree.

Mr. Briden, manager of the Oak Hall store in Windsor, believes that the coming year presents new problems to the advertising man which have to be met in new ways. The day of high prices, he says, is past. Discussing with Men's Wear Review their policy of advertising during the coming Fall, he said: "We will advertise strongly through the newspapers and we will emphasize strongly medium prices, of which we have a large stock at present. We will appeal to the people through the medium of the lower-priced goods because the day of high prices is absolutely past. In conjunction with this kind of advertising, we will also talk quality, and point out to the customer that even though prices are still high, it pays to get good quality that makes it unnecessary to purchase as frequently as in the case of inferior goods."

ADVERTISING men this Fall are facing new problems, some of which have been created by the unusual conditions that have obtained in the trade since last Spring. Sales that usually figure prominently in July and August were run through June, and, in some cases, even in May. Mid-summer clearance sales were being conducted long before mid-Summer had arrived. These sales helped to create the present feeling amongst consumers that lower prices were on the verge of breaking and that they should hold off for the time being. If the public stops buying altogether it is difficult to foretell what may happen, though it seems certain that only one of two things must happen. Either merchandise must be sacrificed without profits or merchants will have to "sit tight" and wait till the present hysteria created by vicious or uninformed newspaper propaganda passes over. It is certain, however, that the duty of the advertising man has been made heavier because of these prolonged sales and this feeling amongst consumers. It is his duty to present a strong appeal through the newspapers, such an appeal as will bring "grist to the mill." How is he going to do it?

Will Talk Quality and Tell Facts

Men's Wear Review asked Edgar V. M. Gilbert, advertising manager of the J. H. Blumenthal's Sons, Ltd., Montreal, his opinions regarding the best kind of advertising for the Fall and Winter trade.

"I have come to the conclusion that the only way to meet the situation," said Mr. Gilbert, "is to explain the facts and to talk quality. Of course, it is all very well for me to say "talk quality." How? First of all, I plan to feature "the unseen things in clothing." Why does a better garment—meaning a higher-priced garment—keep its shape where the cheap suit doesn't? After all, is not Hart, Schaffner and Marx's advertising of quality the very best we have yet read, telling the quality by dividing the number of days you wear the suit into the price you pay? What is workmanship anyway? Why do the stores' buyers harp so much on workmanship, and why does the consumer say nothing—and think little—about workmanship? Is the retail buyer all wrong in insisting on sleeve linings that are sewn in and not just tacked in at the edge of the sleeve? Is he foolish to insist on handmade button holes? Is Hymo lining a necessity? Is fine canvas such a desideratum? and why does the careful buyer study the workmanship of the trousers?

"The thing the buyer looks for to keep his customers the customer ought to look for in buying his clothes, and the sooner the consumer knows there is more to clothes than fabric and style, the easier it will be for the reliable merchant to do business and the harder it will be for the shopkeeper who wants to clean up a fortune.

Fall Business Will be Test

"Fall business, in my opinion, will not be so good with some stores, for after all this coming season is going to be the test of the merchants of Canada. Who has dealt honestly with the public in these past two or three years will find business good; but he who has put it over on the public will find plenty of time to rue his work."

Discussing the same question in Men's Wear of Chicago, R. C. Bretz, vice-president of the Derge-Bodenhausen Clothing Co., of St. Joseph, Mo., says the following:

"At the critical time, in face of the recent crisis, it was our advertising plan to be more constructive. We tried to reason with the consumers, taking them into our confidence. We dealt with them as a wild, seething, clamoring mob, that must be appeased, and justly so. Our advertising was carefully guarded and only constructive propaganda was spread. We had the Fall season in mind constantly, and were very careful so that we would not have to contradict ourselves later. That, in our opinion, would shatter confidence in our store policy. What the retailer gained this summer by using bold '24 point type' and 'full pages' to herald the so-called coming of lower prices will be lost in the volume of business this Fall. Just think how confusing to the buying public it will be for these merchants who announced that prices had fallen to have to tell the consumer that they were wrong and that they had only been fooling the public.

"I think any stagnation of business this Fall will depend wholly on how much false news you spread in putting over your semi-annual clearance sale last Spring. Do not get the idea that I am trying to belittle the 'clearance sale,' because I am not. It is a matter of store policy, whether you merchandise with the twice yearly sale in mind or whether you believe in giving big values the year round. Your profit will be about the same, only the moral effect and force of your advertising will be greatly enhanced should you choose the latter policy. The first step towards success is right thinking. The second step is truthful advertising.

"Trying to analyze the two kinds of advertising policies reminds me greatly of the woman who used a certain tablet for headaches. At first she thought she was helped, but she found after a while she had to double the dose to get the same results. She had reached a point where nothing else would relieve her, and to continue with the tablets in quantities needed for relief would kill her. You can figure it out for yourself. A business that is so founded that it continually needs tonic of that kind is not healthy. I contend that if the skill and brains of the combined advertising profession were directed along constructive and educational lines instead of the 'was' and 'now' price, the retail business of this country would be on such a solid and staple foundation that nothing could shake it. The power of advertising is mighty and when directed along the right lines will bear fruit tenfold."

Creates History Sheets for Overcoats; Valuable Information on Stock Sheets

Serial Number Used Which is Key to Entire History of Each Line—Can Tell When Line Arrived, From Whom Purchased and How It Has Sold—Prevents Over-buying, Accumulation of Stock and Carrying Old Lines.

THERE are several very good reasons why the up-to-date stock-keeper and merchant should have the most intimate knowledge of his stock. Whether that stock be on the shelves or in the stock-room, it is important to successful merchandising—and also to the service one tries to render his customers in putting out for sale the latest goods in all lines of men's wear—that a dealer has at his finger tips the exact knowledge of his stock. The old idea that one can know his stock only at stock-taking time has given way to a host of more progressive methods of merchandising; the merchant to-day who figures on profits out of quicker turnovers must know the condition his stock is in at the close of every day's business. Very simple methods have been worked out for the various lines of men's wear and are in successful operation throughout hundreds of stores on this half-continent. But all methods are not adaptable to all stores; conditions vary and make it advisable that one system be dropped for another one that more nearly meets the requirements of this or that particular store. The trend of merchandising in men's wear stores is ever toward simplicity with the most accurate results. Particularly in departmental stores is this desirable; it so centralizes the entire store system that the proprietor can have placed before him at the end of the day by the managers of the various departments the exact amount of the day's business and the condition of the stock at the end of that day.

History Sheets for Overcoats

The firm of Holt-Renfrew Co., Ltd., with stores in Toronto and Montreal, have worked out a very simple system in connection with their overcoats, which, at all times, is an accurate history of the condition of their stock. By the ticket to be found on each overcoat it can be ascertained the number of the line, the date of arrival, the cost and the selling price. And then by examining the stock sheet which corresponds to the serial number on the overcoat the number of overcoats of this line, whether on the shelves or in the stock room, can be ascertained. This stock sheet, of course, is revised after each day's sales; by this method the daily condition of the stock is known.

Each Line Separately Numbered

These tickets and stock sheets are made up from each invoice that comes in with a consignment of goods. And every line on the invoice is given a separate number. Suppose, for instance, that only eight out of a dozen overcoats ordered are shown on an invoice. The eight overcoats are given their serial number, and when the other four come in they are given another number altogether. If there are four lines on the invoice each line is given a separate number and continual reference is made to the stock sheet if it is desirable to know the maker of the overcoat, the cost of it, how long it has been in stock, and how many of this one line have been sold. The ticket on the overcoat is the key to the stock sheet, which gives a complete history of that one line; it gives the serial number, which, in itself, is the required information as to the date of arrival of that particular overcoat. In addition, of course, it gives the cost and selling price of the overcoat.

Advantages of the System

What are the advantages of this system? They are many. In these days of merchandising when competition is keen, when merchants are buying on a rising market with uncertainty looming large in the not far-distant future, it is essential to the well-conducted business that the most exact knowledge of stock be known at the time of buying, otherwise duplication results, certain lines become overstocked, and, in the distance, a sacrifice of good but out-of-date merchandise becomes inevitable. That means a loss of money and smaller profits at the end of the year with poorer service to one's customer. The buying of merchandise can be done and ought to be done on as scientific a basis as the most delicate experiment in the laboratory; it should not be mere guessing with only a superficial idea of the coming season's business and no knowledge whatever of what one has in stock.

In the second place it prevents the accumulation of old goods. The serial numbers used on the tickets and the record sheets give the date of the arrival of those lines. To a merchant who caters to a very high-class trade and is continually after new goods for his customers, this is particularly valuable information. He may have it firmly fixed in his own mind how long merchandise should be on his shelves to keep within the safe profit margin. Turnover, to such a merchant, is a necessity both from the standpoint of the successful

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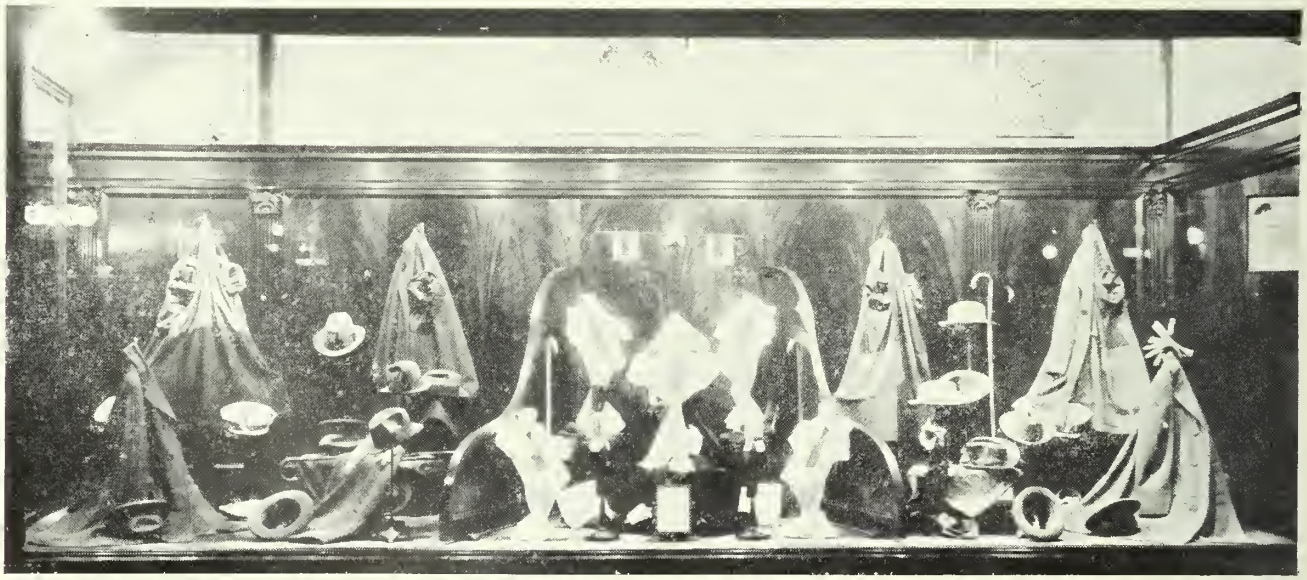

A Fall display by Holt-Renfrew & Co., Ltd., of Toronto

An Order Should Become a Contract; Cancellations Upset Credit and Production

Manufacturers and Wholesalers Have Accepted Recent Cancellations Without Complaining —Retailer Should Recognize His Responsibility in Industrial State—Better Knowledge of Stocks Essential.

THERE are, normally, a certain number of cancellations received by wholesale and manufacturing houses during the course of the year. An over-zealous, over-persuasive salesman is sometimes responsible for this development of the trade. At the same time, there is little justification for the retailer in allowing such a salesman to upset his knowledge of the requirements of his own particular trade, or what his knowledge should be. The retailer is an important factor in the whole business life of the country. He is the medium between the producer and the consumer. When the manufacturer starts out to figure how many suits or overcoats he will make up for the next season, he makes a careful survey of the requirements of the trade as based on previous orders received. To that, he adds, in all probability, a little for increased business due to more aggressive methods. When the wholesaler books his orders for imported or domestic lines, he does so on the strength of the business of the last similar season from his customers—the retailers. Thus the retailer becomes the criterion of producers' efforts. The retailer should, just to this extent, realize the importance of his position in the community and seek to render reliable service.

Order Should Be a Contract

Perhaps it never was a good thing for merchandising in general that cancellations of orders were ever allowed. After all, the same principles should govern the sale of suit lengths as govern the sale of one piece of property from one man to another. It becomes a contract in the case of real estate; but in the case of the suit lengths or other men's wear merchandise it seems to be more or less of an open contract that can be cancelled at will or wish. It can easily be seen how such a loosely-constructed arrangement will make for an unsettled condition in the whole industrial fabric of the state. If goods are to be cancelled in a wholesale fashion, a number of unhealthy and embarrassing contingencies arise. The manufacturer produces according to orders received and if those orders be cancelled after the goods have been made up, the manufacturer is left with big stocks on his hands, he may not have money to meet his obligations, and the result is disaster. The retailer, in many cases, is carried for a certain time by the wholesaler or the manufacturer. If every person who bought goods from the retailer should suddenly return them, the retailer's financial position would soon become very much involved with his wholesaler or manufacturer. Credits and production become seriously involved where wholesale cancellations obtain. An order should become a contract, seriously entered into and as rigidly carried out.

MANUFACTURERS' SALE CONDEMNED

Strong action by the Washington Clothiers' Association with regard to the practice of manufacturers putting on a sale of clothing direct to the consumer was recently taken at their convention, when the following resolution was passed:—

"Be it resolved that the Washington Retail Clothiers' Association go on record protesting the action of manufacturers and jobbers in selling direct to the consumer, commissaries, etc., and that a copy of this resolution be forwarded to the secretary's office of both the manufacturers' and jobbers' associations of Oregon and Washington, and be it

"Further resolved that the secretary be instructed to file the names of offenders with the members of the association."

The Heavy Fall Cancellations

In ordinary times cancellations could be absorbed by a wholesaler or manufacturer without loss. He usually accepted them as part of the day's business, without objection and feeling that he was doing a kindness to the retailer who cancelled. And Men's Wear Review will say this after talking with scores of wholesalers and manufacturers during the last few months: that in spite of the numerous and heavy cancellations they have received, they have taken them without a murmur. "What can we do? We don't want to offend our customers" has been said time and time again. The Fall cancellations, of course, have been altogether unusually heavy. It has taken a strong house, financially, to weather these cancellations; some have not been so fortunate and have gone to the wall or been forced into methods of unloading that have not met with a hearty response. Assuredly, the manufacturer and wholesaler has not been responsible for the retailer's over-stocking or for the inclement weather that spoiled his Spring and nearly spoiled his summer business. Yet, they have had to bear these heavy cancellations, due to conditions not of their creating.

The Moral Is Obvious

The moral of the whole case is very obvious. In the first place, there should be a firmer understanding between buyer and seller as to the nature of an order. It should take on considerably more of the form of a contract which, once engaged in, should be regarded as binding. In England, the cancellation of an order is accepted. But it is accepted but once, for the man who cancels an order of goods is wiped off the slate and no further order is accepted from him. In the second place, houses should instruct their representatives to use judgment and caution in booking orders and less emphasis should be placed upon the understanding that unsold numbers can be returned. Men's Wear Review recently heard of the case of a traveller for a large clothing house who went into a retailer's store, looked over his stock carefully, and then went and shook hands with his customer, telling him that he did not need any more clothing and that he did not wish to urge him to buy. The retailer thanked him, and said that he had saved him the trouble of telling him that he didn't want to buy any. But that traveller, at the same time, made a very firm friend for his house because he was perfectly frank and honest in the course which he pursued.

Know Your Stocks

There is still another point which should not be lost sight of by the retailer. He should have the most intimate knowledge of his entire stock of clothing and furnishings. There are a dozen simple systems whereby a retailer can know the condition of his clothing and every line of furnishings carried at the end of each day. Knowing this, he can buy scientifically, not as a mere guess. It is impossible for trade to be in any condition when it is not to the advantage of the retailer to know the exact shape his stock is in. Without a complete knowledge of his stock and without a knowledge of the requirements of the community which he serves, buying becomes the merest guessing. Sooner or later, such buying leads to disaster.

I. Lewis is commencing a Men's Furnishing and Shoe Store at Hull.

Laird & Carson, Men's Furnishers, of Stratford, have dissolved partnership.

Things Heard and Seen by "The Spectator"

Not Enough Attention Being Paid by Some Merchants to Window Display—More Encouragement For the Clerk—Things Being Said About Three Cities—What Organization Would Accomplish.

WHILE a marked improvement is observable in window dressing and in the very style of the store fronts and the windows that are dressed, I still wander into towns and cities where this most important phase of modern merchandising is either lost or has never been found. Twenty-five years ago when hydro-electric or other electrical power had not made of our town and city streets a pathway, as light as day, that should be trodden by many thousands of feet after the day's work was done, window dressing had little place in the store management. Now a thousand electrical signs blaze the way to theatres and other places of amusement in the very heart of the city. The store may close its doors at six o'clock in the evening; but there is no reason why it should stop doing business at that hour. More people will, in all probability, look into your window after your doors are closed than when they are open. Yet I find many merchants not taking all possible advantage of this fact. I was surprised in going into a Western Ontario city a short time ago to find that only one store in that whole city had a store front that was at all modern, or whose windows were dressed up to the mark. I have never talked with a merchant who really had a good store front and well-dressed windows who did not tell me the same thing—that his windows were the best paying investment he had made. They bring results. There are departmental stores in this country charging the various departments throughout the store for the use of the windows; and departmental managers are so convinced of the value of a good window trim to the sale of the merchandise in their departments that they pay the price gladly. I would say to some merchants in Ontario that they might well invest a few hundred dollars in good fixtures and a more up-to-date store front. It will soon pay for itself.

Clerks Interested in Window Trimming

Among the clerks in many of the smaller stores into which I go, I find a lively interest being taken in window dressing. The impression I get from them in talking about the matter is that they do not get any too much encouragement from their employers in this work. It seems to me that it would be well worth the employer's while to discuss this matter with his clerks to see if something cannot be done to improve both the clerk and the windows in your store. One of the new departments being opened by the National Association in the United States is window trimming; free courses are to be provided for clerks in clothing and haberdashery stores. When a national association is formed here, it is to be hoped that this step will be followed.

Seasonal Goods Displayed Too Late

It seems to me that too many merchants leave the dressing of their windows with Fall goods much too late. Between the 15th and the 20th of August I was in five towns and cities in Western Ontario and out of the thirty or thirty-five windows I saw there was only one where an advanced showing of Fall goods was on display. It surprised me to see one store which concentrates on hats with Summer straws still in it. Unless I am greatly mistaken, men are not thinking about buying Summer straws around the middle of August, and if they are it is mere necessity that drives them to it and a window display is no allurement. If a man has only one window in his store and is having an August sale, it is inevitable, perhaps, that sales goods get in the windows. But where there are two or more windows, it seems to me that a Fall display of men's wear should be made around, or not long after, the 15th of August. If you fail to bring it to the attention of the passer-by that Fall is coming, he will—you may depend upon it—forget it as long as he can, and the longer you display Summer goods, the longer he feels comfortable in wearing his.

Sacrificing Summer Straws Too Soon

I have had many merchants say to me that Summer straws are sacrificed much too early in the season. I agree with them entirely. Time was when we looked for Summer straws about the 24th of May. But there is no denying the fact that the seasons have changed and hot weather puts in its appearance much later than it did fifteen years ago. The first straws are now seen nearer the 24th of June than the 24th of May and hot weather continues into the middle of September. I met a man in Sarnia the other day who said he had sold every straw hat he had in the place and that he had sacrificed fewer than a dozen of them. He must have been a careful buyer. If more merchants bought more carefully there is no reason why the slaughter of Summer straws should begin about the first or the fifteenth of July. It seems to me that the first of August is plenty early enough, perhaps earlier even than is necessary. Hat manufacturers have said the same thing to me many times, that merchants sacrifice their Summer straws much sooner than is necessary.

What Organization Would Do

This is one instance of a hundred that might be cited where local organization would eliminate needless sacrificing of profits. As I go into towns and cities I run up against this lack of organization in many different ways. Life could be made much more pleasant and business would not suffer one whit by organization amongst the clothing men that eliminated slaughter sales. I hear all over the country caustic criticisms of Toronto, Hamilton and Montreal—more particularly the two former—for the slaughter sales they have been running during the last few months. There is no use trying to hide the fact, either, that the great majority of merchants throughout the country do not believe in their genuineness or sincerity. I can only see one way to stop it—organization that will weed out or expose sales that are not genuine. Merchants all over the country tell me that clothing men themselves have done more to put the clothing business in disrepute by the manner in which they have run sales than any other agency in the land. I believe that the next provincial convention will see some strong objections to these methods.

R. H. & J. Dowler, Ltd., have recently completed alterations in their London store with the result that they have as fine windows for display as any to be seen in this country. To have reproduced a picture of their entire front in Men's Wear Review would not have served that purpose for which pictures are reproduced in the trade paper, namely, to give such detail as will be helpful or suggestive to the window dresser in the performance of his own work wherever he may be located. For that reason we have taken three pictures of separate unit trims in these windows. Mr. Jackson, who is assistant sales manager and supervisor of window display, superintended the dressing of these opening windows, of which the above is one. He is a strong believer in unit display, unit in color, price and merchandise; and three of the open windows—shirts, pyjamas and underwear—were carried out on the unit plan. Mr. Jackson stated to Men's Wear Review that the chief purpose for which a window was dressed was to sell merchandise; back of this was the displaying of that merchandise in an attractive, artistic and compelling manner. His experience led him to the conclusion that the unit display brought the best results in this respect.

One of the features about this trim and others which are shown in this issue is the use of the form on which these pyjamas are draped. It is a very simple form, and, for the most part, was made by Mr. Jackson himself. The oval portion of the form is of beaver board, about 10 x 15 inches in size. It is adjustable to any angle desirable and gives the passerby the correct idea of how the merchandise will look when worn. The cost of this form is very small. The puffy effect adds to the richness of the display considerably.

On the show card is written "Comfy Pyjamas for Real Sound Sleep."

CANADIAN WOOLLENS HAD PROSPEROUS YEAR

Montreal.—The first annual report of Canadian Woollens, Limited, shows the result of the company's operations in the first twelve months of its existence, and indicates that the period has been a successful one. Profits from operations after deducting all manufacturing, selling and general expenses, and providing for Government taxes, but before making provision for depreciation, interest on bank loans and organiaztion expenses, etc., amounted to $599,072; provision for depreciation of buildings and machinery, $107,188; interest on bank loans, $25,999; organization expenses, $10,000; reduction of investments to market value, $12,650, and provision for employees' pension and insurance fund, $20,000, when deducted, left income for the year. $423,227.

After deducting preferred dividends, net earnings were $300,727, indicating over 17 per cent .earned on the 17,500 common shares. The balance sheet shows the company in good financial position. Total assets aggregate $5,581,208; current assets are given at $2,346,394, as against current assets amounting to $1,290,174; a surplus of current assets (net working capital) of $1,056 220.

Merchandising on Monthly Stock Sheets; Figures Gross on Three Years' Business

R. J. Johnston, of Johnston Co., Toronto, Has Simple System of Computing Stock at the End of Each Month—Uses This Knowledge to Check Up Insurance —After the Boys' Trade.

A SYSTEM of accounting stock that is applicable to one store may not be either applicable or necessary to another. Men's Wear Review has found in travelling around the country that, while most merchants keep a daily record of their clothing sales—and so know at the end of each day the exact condition of their entire clothing stock —they do not keep such an exact account of their furnishings. Where furnishings do not constitute the bulk of the stock carried, or where the furnishing end of the business is not particularly heavy, merchants believe that a general knowledge of stock on hand, a knowledge gained from daily contact with their own merchandise, is sufficient to guide them when purchasing additional stock. We believe that such knowledge serves as a sufficent guide only if it is very accurate; it is possible to over-stock in furnishings as it is in clothing and unless a merchant has his finger constantly upon his business in its every detail he runs considerable danger in overloading himself with furnishings that represent good money just as clothing does. Where a store is run on the departmental plan, it is advisable to keep each department separate with respect to buying, selling expenses, etc., so that any leakages in the year's business may be traced to their proper source and adjusted accordingly. But where the entire stock is carried in a comparatively small space this may be unnecessary.

Figures On Monthly Sheet

R. J. Johnston, of Johnston Co., 2959 Dundas St., West, Toronto, has devised a system whereby he figures on a monthly stock sheet the exact condition of his entire stock. At the end of each day, he knows the condition of his clothing stock; a daily record of this end of the business is kept. But he does not feel that it is necessary to keep such a minute record of the furnishings end of the business. His system is, like most good systems, a very simple one. Suppose, for instance, he begins a month with a $20,000 stock, say, on the first of July. During the month of July he enters in a separate book all the invoices that come in during that month. At the end of the month he totals them. Suppose they are $4,000. As strict an account, of course, is kept of the sales during that month. Suppose they are also $4,000. At the end of the month then, he has this result:

Stock on July 1st	$20,000
Invoices during July	4,000
Sales during July	4,000

Now, Mr. Johnston merchandises on the basis of getting 25 per cent. gross profit on buying price though this figure is changed slightly from year to year, but more of this anon. That means, of course, that the cost of the $4,000 worth of goods sold was $3,000. The net result of the month's business is that his stock is $1,000 heavier than at the first of July, or $21,000. He starts out the first of August, therefore, with a $21,000 stock on hand. Of course, this statement varies from month to month; some months, the value of the stock on hand is pulled down whereas, as shown above, other months it will increase in value.

Keeps Close Check on Insurance

The wisdom of knowing the exact value of the stock is, of course, obvious. The more unsettled the markets are, the better it is that the most intimate knowledge be gained of the condition of the stock on hand at the end of each day or week or month. But there is another important consideration which must not be overlooked. Reference was made in this periodical some time ago to the fact that many merchants had allowed their insurance to remain at a stationary figure during the years of the war. They have done this in spite of the fact that the value of their stock has almost doubled because the value of the dollar has almost doubled. They have been content with carrying the same amount of insurance in 1919 as they carried in 1914. They have forgotten that $10,000 worth of insurance carried in 1914 is worth only about $5,000 in 1920. Mr. Johnston stated to Men's Wear Review that one of the reasons he figured out this monthly statement showing the condition of his stock was that he could keep the strictest accounting of his insurance. If the stock is kept insured to 80 per cent. of its value, insurance companies make certain advantageous arrangements with the holder of the insurance. At the end of every month, Mr. Johnston knows exactly where his stock stands and his insurance can be, and is, adjusted accordingly. This is certainly a very important part of modern business.

Figures Gross on Previous Three Years

Mention was made above of the fact that Mr. Johnston changed slightly the gross profit at which he aimed at the beginning of the year. Not only does he know at the end of each month the gross and the net profit of that month's business, but he also knows at the end of the year what the gross and the net have been. Before beginning the next year's business, he figures out what the gross has been during the three previous years and from this strikes an average to guide him for the coming year. He believes from his years of business that it is not wise to figure on a year's business by the business of the previous year only. Mr. Johnston stated that this percentage varied a trifle from year to year, ranging from 25 to 27 or 27½ per cent. during the years he had been in business.

Getting After Children's Trade

The section in which Mr. Johnston conducts his business is one in which there are many schools and there are thousands of children attending them. Figuring out that the modern boy wears out three suits of clothes to his father's one, there is a fruitful field here. He has a progressive boy's department and has adopted various schemes to retain and increase this end of his business. In this connection, he expressed the opinion to Men's Wear Review that many of the wholesale houses did not devote enough of their time and attention to featuring or even carrying boy's wear, so that it was not always possible for them to get all they wanted or could handle in this line.

The Vicious Circle

Scarce goods, increasing profits;
Increasing profits, stimulated production;
Stimulated production, advancing wages;
Advancing wages, increasing cost;
Increasing cost, rising prices;
Rising prices, high cost of living;
High cost of living, declining demand;
Declining demand. falling prices;
Falling prices, unprofitable business;
Unprofitable business, arrested production;
Arrested production, falling wages.

The clothing display in Dowler's windows was particularly effective because of its simplicity. The mistake which many window dressers make of putting too much merchandise in their windows is here avoided. The isolation of a garment in a window is a thing to be desired in effective display; each garment can here be examined without confusion or without its individual worth being detracted from by other garments being crowded in by it.

Fur Prices May Drop if Auction Sales Are Held in the Fall of 1920

London Fur Auctions Have Refused So Far to Postpone Sales Scheduled For October—Strike the Reason—Canadian Fur Sales Auction Co. Joins Movement to Prevent Test of Prices Under Present Conditions.

MONTREAL.—A peculiar condition of affairs has developed in connection with the fur trade of this continent that may have an important bearing on the whole range of prices and profits of the industry in Canada. A cable this week from London to New York stated that the directors of the London Fur Auctions had declined to accede to a request of those in charge of fur auctions of New York, St. Louis and Montreal that the regular event for October be postponed.

Behind the movement that sought to include London in the postponement of a regular test of prices such as this would involve is the peculiar situation of the trade at the present time. It would appear that the United States interests were unwilling to hazard at the present time a trial of relative fur prices. That in many directions pelt prices have declined very seriously since the top-notch prices realized at the spring auction of the Canadian Fur Auction Sales Company is generally admitted. At subsequent auctions in New York and St. Louis prices sagged. It is known that to a certain extent banking interests in the U. S. are protecting large stocks of pelts from coming to the market and thus inducing a real slump in prices. When forced liquidation through banking pressure brings stocks on the market that might be sacrificed, they are quickly picked up, and the status quo remains much as before. Indeed, Canadian buyers report that attempts to secure good stocks at lower prices have failed. There is public talk of heavy declines in prices, but no goods to be bought at these reported declines.

The New York Strike

This weak position of the pelt market has been rendered more so by the strike in New York, which holds the predominating portion of the business of the United States, that is, in the manufacturing end, but it is felt that as soon as this is settled a much improved demand for pelts will assert itself and the general tone of the market be improved. The winter catch was an unusually light one, and this will help in time to restore the balance of demand.

It was hoped at this juncture to have all public sales postponed, and the market given an opportunity to recover itself in a large measure. Hence the cabled announcement from London has been followed by renewed efforts to secure a postponement, and this may succeed. Conditions in the United States were brought on to a great extent by the wild speculation in pelts that reached its height at the time of the Montreal auction. So far as manufacturers are concerned, reports made to THE FINANCIAL POST, by both wholesalers and retailers, is that the price of the manufactured article will show no decline this fall, but that as compared with last fall prices will be considerably higher in the better grades of furs. The reason for this is that a large portion of the stock that has gone into into fur goods for the coming fall has been made up of skins that were bought late last fall or in the winter or early spring at much higher prices than are quoted today, and this will be the principle governing prices.

So far as the Canadian Fur Sales Auction Company is concerned excellent profits were made at the last auction, both from the skins sold on commission and those bought outright by the company. The coming decline was pretty well anticipated at the time and commitments have not been large since that time, although large stocks have been arranged for, to be sold on commission at the next auction.

Displaying Workingmen's Clothes in Window Brings Direct Results

Nickle & Son, of Sarnia, Have Found That Being Off the Front Street Has Promoted Trade With Labor—A Special Window Display Brings Results For Three Weeks—How It Was Done.

METHODS adaptable to one store may be entirely out of place for another. The manner of getting business changes with the community and the conditions which obtain in that community. For instance Men's Wear Review has talked with merchants whose business is largely among working men who get after that business in entirely different ways; yet they all seem to get the business in their own peculiar ways. One merchant says that he never dresses his windows with working men's clothes because when they come down town in the evening they want to forget the grind of the day's toil. But this man is in a locality where the stores are kept open only three nights of the week; therefore, he has different conditions governing his store policy than the man in another locality who does not keep his store open in the evenings at all and who still depends on working men for the bulk of his trade. Still another merchant, depending on working men for the bulk of his trade does not do any advertising. He keeps in touch with the men in a direct, personal way and this, with the service he gives them in his store, combines to make his trade a very lucrative one amongst the working classes.

Direct Results From Windows

In this same issue of Men's Wear Review will be found the experience of a clothier in West Toronto who habitually refrains from dressing his windows with working men's clothes because he says they want to forget their work in the evenings. This merchant keeps his store open three nights of the week. William Nickle & Son of Sarnia have had an entirely different experience in conducting their trade, a good deal of which comes from the working men of that city. They are off the front street, near the market building. Incidentally, Mr. Nickle informed Men's Wear Review that their results from hand-bill advertising at the market building on market days were nil. His view was that people came to market to buy provisions, not clothing, and that it is a waste of time and money to solicit business in this way. But he says he gets direct results from a window display of working men's clothes. Except for Saturday, he does not keep his store open in the evenings. Rather than a detriment to trade in being off the front street, he believes that it is a boon to trade. Working men, he says, do not like to go into the main street stores in their working clothes, where they brush up against other folks in their better togs.

Special Sale of Working Men's Clothes

Recently Nickle & Son ran a special sale of working men's clothes. It was their intention to run the sale for a week. It was not a sale in the sense of cutting prices; but just a special offering of good lines for the laboring man. They had two forms in their windows, one dressed in khaki and the other in blue overalls. They had everything in their windows from a pair of 15 cent gloves to the best garments worn by working men. The advertising which they did in the local newspapers conformed to their windows. The first week of the sale proved so successful that they kept it up for another one and then a third one. "We got as good results in the third week as during the first one," Mr. Nickle said.

Trouble With Small Sizes

Mr. Nickle stated that a good deal of trouble resulted in the sale of working men's shirts by small sizes. When a man comes into his store he invariably asks him if he has had such trouble and if he finds that such has been the case he shows him then and there that he can fit him with an open-front shirt. Having proven this to him, this man comes back again for his work clothes.

Mr. Nickle states that he has no trouble in getting prices from the working men. They have the money and are willing to pay the highest price for the best garments; in fact, he says, they will pay the higher price more quickly for their working clothes if they are A1 quality than if they are inferior.

He finds, of course, that the purchasing of these working garments by the men themselves on their way to and from work is the occasion of introducing other lines of finer clothing handled in the store. While he sells many working garments, his trade is not confined to that and he has worked up a good trade in furnishings and ready-to-wear suits.

The American Woolen Company opened its lines of woolens and worsteds for the spring 1921 season on Thursday. September 9, and the mills of the company, which have been shut down for over two months, re-opened on Monday, September 13, at the same wage scale as heretofore.

A Big Mistake To Be Avoided

It is not very difficult for a salesman to outwit a purchaser, but to turn the tables with great success is considered an accomplishment. Recently a young man entered one of the stores on Broadway, says the New York Times, and asked to see some silk shirts. The salesman brought forth some very nice ones, and the customer selected three shirts at $10 each. The man behind the counter wrapped them up and was about to hand them to the purchaser when the latter asked if he could see some $3 shirts.

The salesman, with the expectation of an additional sale, was very obliging, and escorted the customer to a case which held the cheaper articles.

"Will these shirts look as well and last as long as the silk shirts?" the customer asked.

"Absolutely," replied the salesman; "they will wear like iron. I have had one for the last year, and it seems that I cannot wear it out."

The customer selected three of the $3 shirts, and the salesman, with a smile of satisfaction, wrapped them up neatly. The purchaser handed the latter $9 and turned to leave the store. The man behind the counter looked bewildered, and said:

"What about the silk shirts, sir?"

"Oh, never mind them," replied the customer. "I am just following your tip that the cheaper kind are just as good as the $10 assortment. Good bye."

The customer does not know how the salesman felt or acted after his departure, but he is certain that the latter will be a little more careful about his statements hereafter.

OPEN NEW STORE AT THREE RIVERS

J. H. Blumenthal Sons, Ltd., of St. Catherine, Bleury and Balmoral Streets, Montreal, have recently opened a branch of their store in Three Rivers, where it is their intention to build up a similar business to the present one in men's and boy's clothing and haberdashery. A particularly gratifying feature of the opening of this new branch was the receipt of a letter from the Mayor of Three Rivers extending a hearty welcome to the firm on behalf of the town, and assuring them that their advent will "be a great advantage for the citizens of Three Rivers." A similar tribute was received from the local board of trade, on behalf of the merchants of the town. Such a spirit of co-operation augurs well for the future success of the new store.

Raincoat Prices Will Remain Steady; New Models for Spring Season of 1921

Effort Made to Keep Prices Within Taxation Exemption—Olive and Drab and Tan Gabardines in Cravenette Finish Will be Strong—Rubberized Tweeds For the West—Cancellations Slight.

A REPRESENTATIVE of Men's Wear Review recently had a conference with three manufacturers of raincoats in Montreal relative to the prospects for the coming season. While each man interviewed is a specialist in his own particular line, each one took care to emphasize the same points when summing up the situation in their particular branch of the ready-to-wear clothing.

Prices Will Remain Steady

The first point touched on was the price question. "Prices will remain steady" was the unanimous reply of each of the three manufacturers. Although there has been a slight decline in the price of the raw material, the usual opposing forces, including labor and underproduction, are neutralizing the effect of this drop in raw material prices. If any tendency to fluctuation occurs it will inevitably be upward instead of down, although the tendency will be to keep as close to the untaxed margin as possible. The average lines for next season will, in all probability, be priced at from $8 to $35 by the manufacturers, and in the case of the imported lines the maximum will be in the neighborhood of $45.00.

As to Fabrics

The second point of agreement between the manufacturers was as to fabrics. Olive and drab, tan gabardines in a cravenette finish will, it is said, be the best sellers in 1921. Many different styles are being shown, and it seems that two distinct types will be in evidence, namely, the slip-on and the trench model effects. The plain styles will continue to be good. There seems an increasing tendency to meet the demand of the business man to make a coat that is adaptable to different seasons without a too apparent indication that it is a raincoat. The Raglan sleeve is slightly more popular than the set-in variety and there is no change whatever in the cuff trimmings or collar shapes.

After gabardine, but in many cases especially out West, will be preferred the rubberized tweeds in neat, dark shades in semifitting effects. These weather-proof fabrics are ideal in colder sections as they are warmer than an overcoat and lighter in weight for chilly Spring and Autumn days. It is said that there is a scarcity of these rubberized tweeds and that the available output for the Spring is strictly limited. The Eastern section is stronger on Paramattas and staple wools when it comes to a choice of fabrics as they may be worn easily and comfortably over a business suit even in warmer weather.

The third point in common amongst the manufacturers is that of trade conditions. Cancellations, it appears, have been received but they have not been sufficiently heavy to affect business appreciably. On the contrary, owing to scarcity of suitable fabrics, the manufacturers are not oversupplied with surplus stocks and are, therefore, optimistic as regards Spring business. They are strongly advising early buying on account of this shortage, on account of the high cost of British cloths and the demand of American tourists for this product.

English Gabardine Coats

A feature of the better grade range next season will be the coats made of English gabardines, especially woven for R.A.F. caps, one million yards of which cloth have been allotted to the Canadian manufacturers. The advance models shown are very attractive and embody the last word in correct tailoring and serviceable style.

Aside from the range touched on above, manufacturers are also showing a fairly full range of leather and leatherette coats, both lined and unlined. The new reversible model is in pretty strong demand for Winter on account of its

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For the boy who is going back to school, everything from head to foot will be needed, and is shown in this window by Almy's, Ltd., of Montreal. This window includes suit cases, boys' clothing, school books, and other school necessities, played up against a background suggestive of the school room. The atmosphere of the school is well carried out. The display card announces "Service-giving school suits with two pairs of bloomers."

Bank Funds for the Movement of the Crops

Reasons Given For Curtailing of Credits at This Time

Writing in "The Financial Post" of August 27, "J.W.T." gives the point of view of the banker in the present period of curtailed credits. This article is of interest to every retailer because it may be an inkling to him of what his banker will say to him if he asks for extended credits. The article is as follows:

"At the moment commercial money is tight—very tight. It will continue so until after the crop has been financed. The banks recognize that it is highly important to the prosperity of the whole country that our agricultural products should be moved to the consuming markets of the world as soon as possible, and the financial resources are being conserved to that end. This creates a situation in which the bank manager with commercial and industrial accounts finds himself in the position of having to explain why loans are being called and new credits refused except for essentially productive purposes.

The crop is one explanation which can be advanced, and it should appeal to the average business man as a sound one, especially if he is broad enough to understand that it is to his advantage and to the advantage of the whole community to have new money from the crop flowing into Canada as soon as possible to liquidate farm loans and at the same time improve exchange by offsetting the heavily adverse balance of trade.

"Then attention can be directed to the general state of uncertainty prevailing in the commercial and industrial world. Which way are prices going? The answer is difficult. And until conditions are more settled it is undoubtedly good policy to sail close to the wind. This is the advice that one of the well-known Canadian firms of business engineers has been giving to clients for some time. They have been advising that stocks of both manufactured goods and raw materials be kept at low level.

" 'This may mean that in some instances orders will be lost,' the head of the firm told me in explaining the stand taken, 'but it is safer to do that than be caught with a big stock of high price materials or products.'

Peak Has Been Passed

"It seems to be more and more generally accepted in the business world that, although declines may not be rapid or general, and though there may still be some advances, the peak has been reached and passed, and that the period of readjustment is now a reality. The weakness in the market for some of the staple products and the evidence that production has overtaken demand in the automobile and some other industries in which the general good times have played an important part in relation to demand may be pointed out as indications of this.

"Altogether I do not think the bank manager need have the least reason to feel that he is doing anything but what is in the best interests of the customer as well as of the bank in adhering closely to the policy of keeping industrial and commercial loans at a low level at the present time. Of course there will be some customers who will not see this—will not try to see it, in fact; they imagine that the banks have an inexhaustible supply of money and that if they do not get all they want they are being discriminated against. However, in the majority of cases a fair presentation of the circumstances as outlined will convince the customer that the banks know what they are doing and that in the last analysis the interests of the customer and the bank are the same.—J.W.T."

In the above picture, which is another section of the Dowler opening windows, is a unit display of shirts. The material seen draped around the window is a rich, soft color velvet that shows up the shirts to the very best advantage. In addition to the beaver board forms here used, there is an added feature of the triple walking stick. These three canes are adjusted on the back of the beaver board form and give a new touch to the entire display, which is pleasing. The use of palms lends color to the window.

RAINCOAT PRICES STEADY

(Continued from page 89)

suitability and general adapatble style.

Manufacturers say that anyone conversant with conditions knows that prices cannot show any radical change for some time to come. Although many people are lead to believe that prices are coming tumbling down because of the newspapers' "say so," they will soon realize that such publicity is empty of real significance. All underlying conditions, they say, are sound and business will continue as good as at present, with more than usual activity during the coming Winter months when inventories of stocks will show a shortage of supplies.

Organizing a New Co-operative Stock Company; 10% Reduction on all Lines at all Times

Walker's Clothes Shop, Ltd., Successors to G. Hawley Walker Ltd., of Toronto—Capitalized at $250,000 and 5,000 Shares Will Be Sold at Par—Eliminate Sales—Buyers' Guide—"Service Man"—Other Features.

A PLAN that is altogether novel and new in Canadian business circles has been inaugurated by the Walker's Clothes Shop, Ltd., of Toronto. This firm is successor to the G. Hawley Walker, Ltd., a firm from which Hawley Walker has retired as the active head. The basis on which the new firm is being organized is best told in the prospectus which reads as follows:

The Prospectus

Walker's Clothes Shop, Ltd., successors to G. Hawley Walker, Ltd., has been incorporated for the purpose of taking over the men's clothing and furnishing business, situated at 126-128 Yonge street, Toronto, as a going concern. It is the policy of the new company in the future to establish and operate other clothing stores on a basis of co-operation, throughout Ontario or Canada, when or where deemed advisable by the Board of Directors. The business of G. Hawley Walker, Ltd., has been established and patronized by the public for the past twenty-five years, and the new firm will endeavor to retain this much-appreciated patronage by allowing the privilege of a 10 per cent. cash discount on all future purchases, providing they are members or shareholders in the company. All shareholders will also share in the profits accruing from the business through dividends declared.

Capitalized at $250,000

The new firm is to be capitalized at $250,000, which is divided into 25,000 shares of $10.00 each of which 5,000 are offered for subscription at par on the following terms:—On application for one share either the full amount may be paid or $5.00 on application and the balance on the 30th of the following month; or if more than one share is taken $10.00 is to be paid on application and the balance on the 30th day of the following month. Application for more than five shares will not be considered. In the prospectus it is pointed out that it takes $225 a year to clothe a man and that by taking a share of this stock a flat $22.50 is saved to the purchaser which is equal to a return of 225 per cent. on a $10.00 investment in the company.

Stock Certificate Good at All Times

Each stockholder, of course, will have a certificate, but it is the intention of the directors to issue a coin with a number on it which may be carried by the purchaser of any quantity of stock and presented at time of purchase when it will be honored according to the charter of the company. Men's Wear Review had a long chat with Robert F. H. Walker, Merchandise and Advertising Manager of the company, and some features of the new plan were told. These features are for the purpose of improving the general business and merchandising policy of the store. For instance, it has been decided as a part of the firm's policy to get away altogether from sales, that is, running sales constantly. There will be two clearance sales during the year, no more. If they are successful in getting some specials in any line of merchandise they will be run, but not on the sale plan. Any person who holds stock in the company can get his usual reduction in time of a clearance sale or on specials simply by presenting his numbered coin to show that he or she is a stockholder of the company.

Buyers' Guide; Service Man

Two other features of the new organization were mentioned by Mr. Walker. The first is a plan whereby a guide to purchasing is secured. As each person becomes a subscriber to a share in the new company it is found out what sized suit of clothes he wears, the size of his hat, shirt, collar, underwear, etc. In this way valuable data are secured which will be a guide to the buyer when purchasing his merchandise for customers.

A second feature is the inauguration of what will be known as a "Service Man." Mr. Walker expressed the opinion that many thousands of dollars were lost by merchants each year because they did not have immediately on hand some article which a customer might want. It is the duty of the "Service Man" to overcome this loss. If a clerk in the store is waiting on a customer who asks for something they have not in stock or which may be just out of stock, the "Service Man" is called by the clerk. This man takes the customer in hand and finds out from him if he wants the article immediately or how long he can wait for it. If he wants it immediately, it is secured immediately; if the customer can wait for it a day or a week or whatever length of time he might suggest, that article, if procurable at all, is secured for the customer in that length of time. In this way, they hope to give not only better service to their customers, but to make many sales that are ordinarily lost.

As To Advertising

Of course, a valuable mailing list is secured by this plan and, undoubtedly, there will be a predisposition on the part of the shareholder to do his purchasing at the store in which he holds stock. It will be the policy of the directors to keep their subscribers well informed of new goods arriving each month and the general tendency of the markets and prices. Newspaper advertising will not be dropped, though Mr. Walker said it would not be as extensive as under the former company, and booklets will be mailed to each subscriber each month.

Proposition Has Been Knocked

Mr. Walker stated quite frankly that there had been considerable knocking of the proposition. One criticism that had been made was that it was a scheme to advance prices 10 per cent. and then give the 10 per cent. reduction. Mr. Walker pointed out, however, that competition was altogether too keen to attempt this now. At the time of writing this article, the plan had been under way for only a short time and Mr. Walker said it was meeting with splendid success; regular customers of the former organization, he said, were being given the first opportunity to subscribe to the stock.

GRANT OF $7 PER MONTH TAKES PLACE OF FREE CLOTHING

Cancellation of the full issue of clothing to D. S. C. patients in hospital after July 1st, 1920, has been duly authorized at Ottawa under Order-in-Council 1549.

In place of clothing the department will pay a cash allowance of $7 monthly which will be credited to the patient's account in monthly arrears and the balance be paid when desired.

Long treatment cases will not come under this provision, according to the order which reads: "It shall not be permissible to credit long treatment patients with this allowance of $7 per month." In order to be sure that the money is expended for the purpose of clothing, the assistant director on recommendation of the hospital superintendent, may order clothes from a local merchant for a sum not exceeding the patient's total balance. Clothing may be purchased from the unit or institutional stores as far as the stocks last, and the order applies to ex-Imperials domiciled in Canada before the war. Patients taken on hospital strength between April 1st and June 30th may get free clothing to the full value of $21 or under, according to their period spent in hospital.

Markets Show Greater Activity

Hat and Cap Men Say Business Very Good With Re-Instatement of Cancelled Orders—Reports That Sweatshops Are Re-opening in Toronto—Neckwear and Hosiery Fairly Active—Underwear Quiet.

TO MAKE a general statement applicable to all lines of men's wear is out of the question. Some lines are moving well for both immediate and future delivery; some are straggling along as if to tide over a period of uncertainty; while others seem well nigh at a standstill. Prices on practically all lines, with the exception of straw hats for Summer, 1921, and Spring and Summer underwear for next Spring and Summer, are stable with slight reductions here and there. Men's Wear Review has heard from travellers just what we have said in other parts of this issue, namely, that business throughout the smaller centres of population is good, while in the larger cities it is quieter. There seems to be a note of questioning in the minds of many manufacturers with whom Men's Wear Review has talked; others, notably one hat wholesaler, are frankly optimistic regarding the Fall trade. For our part, we cannot see but that Fall business will be good; not so good, perhaps, as last year when unusual conditions prevailed, but good nevertheless if merchants will attune themselves to changing conditions. Assuredly, the crop outlook was never better. Money, for the time being, is somewhat tight; but this is due, in all probability, to the action of the banks in hoarding money with which to move the crops. In some quarters, there has been within the last few weeks renewed activity in some lines that were previously quiet. The opinion has been expressed to Men's Wear Review in many quarters that all lines will be moving much better within a month or six weeks.

CLOTHING

Undoubtedly, the press campaign in which frequent attention is called to the drop in the price of raw wool and the public urged to curtail their buying until lower prices come is having its effect on the clothing industry and on the sale of clothing. The charge has been made by the daily press that manufacturers are combining to stop production until another period of unexampled profits looms upon the horizon. Grossly unfair as the charge is, and unsupported by facts, these unsupported statements are having their effect. It has been reported to Men's Wear Review that, within the last few weeks, some forty sweatshops have reopened in Toronto alone, and that cheap labor is being employed to turn out cheaper garments to meet the public demand for less expensive garments. A prominent Canadian stated at the time the first budget was brought down that its tendency would be to lower the standards of Canadian production. There is some difference of opinion in clothing manufacturing circles whether the budget has had this effect on the industry; but there is no difference of opinion as to whether the press campaign has had this effect. Manufacturers state that cheaper garments—that is, a cheaper-made garment—are finding their way on the market and that the bulk of the business being done to-day is in the cheaper garments. This perhaps is more noticeable in the cities than in the towns. The clothing business in both wholesale and retail circles is much better in the smaller centres of population than in the larger. Manufacturers state that there has been some reinstatement of orders cancelled just after the budget was introduced and there is a consensus of opinion that all will be well in time. They seem inclined to sit tight, at all events, knowing that clothes can neither be manufactured nor sold for less than at present with labor costing what it does now. There is considerable unemployment amongst garment workers and some short time.

HATS AND CAPS

The most optimistic man with whom Men's Wear Review has talked recently is a hat wholesaler. He finds the roots of his optimism in big business; he says they have had the best business this year they have ever had. Reinstatement of orders for high-priced hats has been universal. Straws for next Summer, that cost the retailer from 20 to 30% higher, have been bought, he says, with great freedom. The West is buying well. This wholesaler says that they are having difficulty in supplying the demand. And it is all due, he says, to the crops which are abundant. Business is to be had if men will only get out after it, is his contention; and there is not a note of pessimism in his trade gospel. Other hat men say that business is good and there seems to have been a reinstatement of many of the orders that were cancelled just after the budget. There is a stronger demand for the hat that comes within the price fixed by the budget, but the higher-priced hats are selling well, too.

SHIRTS

Prices for Spring lines of shirtings have not yet been announced by the manufacturers and will not be, in all probability, for a few weeks. The general expectation seems to be to expect slight increases; also that there will not be such a variety of the high-priced silk shirts on the market. Spot business is good in shirts and there is still a shortage in some lines. Retailers say it is harder to get the lower-priced lines than the higher ones and they are hoping for a line that will meet the luxury tax.

NECKWEAR AND HOSIERY

Neckwear and hosiery men say that, while business is not as good as a year ago, it is, nevertheless, quite as good as in normal times. Neck-

wear silks are not dropping noticeably in price and fortunate is that manufacturer who bought heavily at the beginning of the year, for he purchased at better prices than those which obtained after the end of February. Stocks are in good shape in most of the wholesale houses and there are no advances in any of the lines, while slight reductions are seen in many of the lines. Within the last few weeks there has been greater activity shown by retailers to buy, and some of the large departmental stores in Toronto, which had the cover on their buying a month ago, have taken it off and are buying again. There has been a good response to Christmas lines in both neckwear and hosiery.

UNDERWEAR

Travellers out with Spring and Summer lines of underwear are meeting with indifferent response. The advance in prices over those of a year ago were heavy and merchants here, as in the United States, do not seem disposed to pay these advances yet till they see more clearly what the outlook for trade in general is. Several of the Canadian mills are securing large contracts for coarser lines of underwear from Roumania.

Spring and Summer Models in Suits and O'Coats

General Tendency is More Conservative—Broader Backs and Chests Take Place on Pinch Effects—Many Pockets Without Flaps—Overcoats With Loose Shoulders and Very Full—General Recommendations.

TORONTO clothing manufacturers are either represented on the road already by travellers carrying their Spring lines, or will be in a short time. Men's Wear Review saw a number of the models, both in suits and overcoats. The general tendency of these models is more conservative, although there will still be a sprinkling of novelties for the young men who seek the height of fashion as dressers. Waist lines are dropping a bit lower than last year; there is a greater fullness in both the chest and back; pinch backs are not quite so numerous; and sack coats are, in some cases, longer. Overcoats are very full in some cases, though there will still be some form-fitting models. Efforts are being made to turn out a good motor overcoat for the early fall or spring weather, an overcoat that has plenty of room in it and that buttons closely to the neck.

Some of the Models

For young men in more conservative designs there is a single-breasted, one-button model. There is an arrangement on this coat whereby it buttons on a concealed button and is thus held in proper shape when, apparently, not buttoned at all. It has a flare skirt, but has a wedge effect that hugs the hips rather than spreads out. The full chest takes the place of the pinch chest, and the back is also broader than last year's models. This model has patch pockets and all pockets are without flaps. The lapels are dropped a trifle, and the sleeves slightly wider than last year.

A very extreme style for young men was also seen. This coat runs 32½ or 33 inches in length and has very long, crescent pockets. It is two-button, and has square notch lapels. The back is snugger than the model described above but has the same wedge effect hugging the hips. It has round corners.

For conservatively dressed men, the sack coat this year is not so tight fitting as last. It has, however, the same lines as the last year's models with the broader breast and back. It is a trifle longer than those shown for Spring, 1920, and many of the models are shown without flaps to the pockets. The vent is not quite so long.

In a double-breasted sack coat the patch pocket is shown with flaps on all the pockets. Here, again, the vent is shorter and two and three button models are to be seen.

Overcoats

The Spring overcoats are very full, being shown either with or without the raglan shoulder. They are made with and without the patch pockets, but all have the flaps. There are some three-button styles, but most of two-button. There is a sprinkling of the form-fitting coat, but the shoulders are, as in the sack coats, wider than last year.

A special motor coat has been designed with a 90-inch skirt, with wide, loose back, giving lots of room to the wearer. It is shown with and without the raglan shoulder. It is so designed that it can be buttoned close to the neck in the cool spring evenings and is the best production of its kind seen in this country. It is three-button and with belt.

Following are the style recommendations of the International Association of Clothing Designers for Spring and Summer, 1921. Charles Nickel of Toronto and Emil Regal of Montreal are members of this committee.

The style report is based on size 36.

"The International Association of Clothing Designers, realizing that the public has been placed in uniform by conservative styles during the past few years, owing to war exigencies, and the request of the Government for conservation, do now declare that period has passed and male attire will now be distinctly of the sport type, thereby giving expression to more individuality.

"General specifications for young men's models.—Waist length, sixteen inches; body tracing; back skirt effect, close rounded hip; back skirt finish, 12-inch hook vent or 10-inch plain vent; shoulder width, 4¾ inches, effect square; lapel shape, medium peak or square notch, width from 3 to 3½ inches; gorge line, medium low; button spacing, medium high; front, full cutaway, corners boldly rounded; front effect, full chest; pockets, style optional, flap or patch pockets 9¾ inches from armhole; sleeve size, width at elbow 14 inches, at cuff 11 inches, well hollowed at inseam and rounded at elbow.

"One-button sack.—Button placed at waistline; waist effect quite pronounced; gorge low; lapel 3¼ inches wide, quarter peak, open notch; shoulder width, 4½ inches, square effect front, extreme cutaway; sleeve, finished 4 inch vent with four buttons; narrow cuff set on; pockets, narrow slanting flap, shaped to correspond with front edges; back finish, 12 inch hook vent. Vest for one-button coat, narrow athletic shoulder, 15½ inch opening, deep scye, 5 buttons, 4 to bottom; deep cutaway points.

Three-button sack. — General specifications prevail. Position of buttons, lower button one inch above pockets; front slightly cutaway, well rounded corners, style of lapel and pockets optional.

"Four-button sack. — General specifications prevail. Natural gorge, short lapel, soft roll, straight front, rounded corners, 10 inch plain vent. For four-button sack coat, vest to have six buttons with a 13½ inch opening. Long points.

"Two-button double-breasted sack.—General specifications for young men's model prevail. Pockets straight or patch. Medium gorge; lapel, quarter peak. Lower button one inch above pockets, button four inches apart to stand three and one-half inches from the edge.

"One-button double-breasted sack.—Same as two-button double-breasted sack, except button at waist-line to be four and one-half inches from edge, 30 inches long.

"Men's conservative sack.—With two or three buttons, length 30½ inches, vent, 16 inch below and 12 inch cuff, with two buttons; medium width lapels, natural width shoulders, plain centre vent; regular pockets. Men's two or three button double-breasted sack, same specifications prevail; 30 inches in length.

"Young men's trousers.—Young men's plain bottom trousers, knee 7½ inches, bottom 15½ inches. Young men's cuff trousers, knee, 18 inches, bottoms 14¾ inches.

"Vests.—Single breasted, no collar vest, 5 buttons, opening, 15½ inches. Long points. Pockets optional in style.

"Overcoats.—Style tendency for Spring is for boxy effects. The coat should be 38 inches long with 8 inch open side vents. Slipons will be made in both regular narrow shoulder and raglan effects, 42 inches long, half belt 17½ inches to centre of belt.

"Boys' clothing.—In reference to styles for boys' suits, the liberal use of yokes, pleats and all around belts will be continued, both in single and double breasted coats. Style of pockets optional, length of coats 26 inches for size 14. Double breasted sack coats can be made either with or without belts. Plain back with or without vents. Pockets and lapels to follow young men's lines. Reefers and other naval styles will be decidedly popular for juvenile sizes. Knickerbocker trousers will be made with medium peg top. For golf pants, cuff buttons, finished with three buttonholes. Boxy effects in boy's Spring overcoats will be popular. Belts will be optional."

Austins "Skidoo" Sale Awaited by Countryside; A Genuine Sale Brings Satisfactory Results

Originally Started in Clothing Department Has Now Spread Over Whole Departmental Store —Gets People In and Good Chance Afforded to Show New Fall Goods —Features of the Sale.

IT WAS many years ago that the slang "skidoo" came into vogue and, like all other slang expressions and like the proverbial dog, it had its day. For a short few months the small boy on the street and not a few of the big ones used the word with persistent regularity when he wanted to convey the meaning that something had gone, was going or was wanted to go in a hurry. And then, a new slang expression was thought out by the experts of trite sayings and "skidoo" was relegated to the ancient past. For some reason, the figure 23 got mixed up with the word; why, has never been explained. But it was and for a time the two lived and thrived, then faded and died.

Austins of Chatham Make Them Live

It must have been twelve years ago that "skidoo" and "23" had their run with the users of slang. For it was twelve years ago that Austins of Chatham started their "skidoo" sale. Mr. Grey, manager of the clothing department, started the sale, seizing upon the word and associating it with the mystic figure "23." There is much to be said for the sale when properly and honestly conducted; it affords an opportunity to get rid of a lot of odds and ends, and to get rid of them honestly and with the full knowledge of your customers that everything is above board and as advertised. According to Mr. Grey, with whom Men's Wear talked, this is the kind of sale Austins have tried to run year after year. Originally starting in the men's wear department, it has now spread all over their departmental store and, though there is no profit in the sale, it is one of the big advertising stunts of each year. "Watch for Austins Annual Skidoo" is the opening announcement that appears in the Chatham press along about the middle of August, and around about the 20th of the month the sale is in full swing. Previously the sale has been run only one week; this year it will run two weeks.

Best Advertising of the Year

"It is the best advertising of the whole year," said Mr. Grey to Men's Wear Review. "It clears out a lot of odds and ends and it booms business at a time when business is ordinarily quiet. In suits alone, we will probably sell 75 on one Saturday and we will also clear out many other odd lines that we don't want to carry over to the next season no matter how good the merchandise might be. I believe we have the cleanest stock in the country, because of this annual sale.

"In advertising we carry full pages in the local papers and, in addition, we bill the country. We make it a real event and people look forward to it as people in other towns look forward to the Dollar Day. We place handbills in all the homes in Chatham and in the factories."

Good Introduction to New Season

Of not the least importance, according to Mr. Grey, is the fact that this sale is an introduction to the incoming season's goods. Summer is over so far as the great bulk of the buying is concerned, and a new season is dawning. Hundreds of people are flocking to the store and, besides seeing the goods that are advertised for sale, they have a look at the new fall goods which are also shown at this time. Not only do people come in to take advantage of the special offers made in the dying season's goods

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The above is a picture of the men's furnishing and clothing section in Austin & Co., Ltd., store in Chatham, in which they advertise their "Skidoo" sale. A full account of the manner in which they operate this sale is given in the accompanying article.

News of the Clothing Trade

F. J. Paul, clothier and furnisher, of Danville, Quebec, is reported sold out.

Penmans, of Paris, held their annual picnic on Wednesday afternoon, August 11th.

The Department of Justice of the United States government is conducting an investigation to see if the closing down of several of the woollen and cotton mills is due to a conspiracy amongst manufacturers to continue high prices.

John E. Boswell, of the firm of Morrison & Boswell, of Toronto, woollen importers, was the victim of a stroke while playing golf at Oshawa on August 18th and died a few minutes later in the Oshawa General Hospital.

G. H. Waterbury, of Wolfville, N. S., has taken over the business of the late F. K. Bishop. The business is styled Waterbury Co., Ltd.

Harvey Wilson and F. P. Blackhurst, of Paris, had their stores burglarized on Sunday night, August 11th, and several dollars taken from their tills.

The Strand Tailors opened a new store at 364 Yonge street, Toronto, on August 14th.

J. H. Curle, of the Retail Merchants' Association of Manitoba, told the R.M. A. and retail bureau of the Board of Trade of Vancouver that great benefit had been derived by Manitoba merchants from the course of lectures on business given at the University of Manitoba.

Maybee, Ltd., of Moose Jaw, held their annual picnic at the farm of Mr. Maybee on Saturday, July 31st. The picnic took somewhat the form of a celebration in honor of the increase in business in the first seven months of the year.

E. D. Bruce, Ltd., of 401 Hastings St., East, Vancouver, B.C., recently bought out the Jonah-Pratt Co., of that city. Two years previous to taking over this store, Mr. Bruce was manager of Clamans, Ltd., of Vancouver and for eight years previous to this was with Clubb & Stewart.

A. D. Renault, of Armstrong, B. C., is moving into his new store about September 15th. He is putting in all new fixtures and the store has a 50-foot frontage and a depth of 100 feet. Forty feet at the back of the store are being used for a stock room and a 40-foot cedar cupboard has been installed.

J. Hunter & Co. store at 117 King street, west, Toronto, was entered Saturday morning, August 21st, and several hundreds of dollars' worth of merchandise stolen.

Clothing manufacturers of the United States have asked the United States Chamber of Commerce to make an inquiry into price conditions and make a public report thereon.

Pennsylvania clothiers in convention assembled recently urged four selling seasons which might accomplish the continuous employment of labor and shorten the time between the buying season at wholesale and the selling season at retail.

Onesime Beaulac, of Bondy & Beaulac, Three Rivers, Quebec, is dead.

Sidney J. Clayton, Canadian representative of the J. H. Buckingham & Co. Ltd., and Gerrish, Ames & Simpkins, Ltd., London, has moved from 606 Carlaw Building, Wellington street, Toronto, to 6062 Front street, Toronto.

Clothing manufacturers in England are preparing models of standard clothing. The campaign for standard clothing in England seems to be gaining ground.

Edw. Byers, of Vancouver, has opened a tailoring establishment on the top floor of the Orpheum building. He is well known in musical circles, being vice-president of the Men's Musical Club and past-president of the Chalmers Choir.

Hat Workers in England are negotiating for a further increase in wages. Their present scale is 95 per cent. above the pre-war rates and they are asking for a further advance of 25 per cent. If granted, it would mean that their wage scale would be 120 per cent. in advance of the 1914 scale.

N. J. Glass's store at Richmond Hill was broken into on the night of August 29th and a considerably quantity of goods stolen.

No Advances in Tweed Headgear

Spring Prices About the Same as 1920 —Tweed Hats Will be Smaller Shape

According to Jack Brill, of the Brill Hat & Cap Co., of Toronto, prices for tweed hats and caps for Spring 1921 will be about the same price as Spring 1920, at least they will not be any higher. It is probable that the high price of felts had a good deal to do originally with the popularity of the tweed hat and the greater use of the cap; but this seems to be not so much the case as it was formerly. Both the tweed hat and cap have now a distinctive style of their own and the creations made of English and Scotch tweeds are becoming more popular than ever. Mr. Brill stated to Men's Wear Review that they were making every effort to place on the market both a hat and a cap that would come within the limit fixed by the luxury tax.

The styles in tweed hats for the coming Spring, according to Mr. Brill, vary somewhat from those of a year ago, the newer styles following along the lines of the felts. The whole shape will be somewhat smaller. The crown will be lower and the brim narrower, though Mr. Brill does not believe this style has come to stay. For the most part, the bow is at the side of the hat, but there will be a few lines with the bow at the back. Spring lines will range from $24 to $42 a dozen. Cap prices will range from $15.00 to $36.00 a dozen. These are made up in English and Scotch tweeds with silk linings. Many lines are in the lighter colors with a fair sprinkling of the heather shade.

The Brill Hat and Cap Co. commenced operations in Toronto in February and was organized by Jack Brill, who had been with another firm for some years prior to starting up for himself. When he was ten years of age, Jack Brill sold newspapers on the corner of King and Bay streets. He started in the manufacturing business in a very humble way, engaging two machines at $10 a month as a starter. His new plant now has 38 machines in it and the capacity of the plant is 300 dozen hats and caps per week.

Putting Over Boys' Ad.-Writing Contest; Successful Venture by Montreal Firm

A Suit Referred to in One of the Ads. Is Displayed in the Window as Illustrating Quality — Live Mailing List Secured—Competition Well Timed and Meets With Hearty Response From Boys.

A BOYS' ad. writing contest was recently successfully run by J. H. Blumenthal Sons, Ltd., of Montreal. In explaining the contest to Men's Wear Review, E. V. W. Gilbert, the advertising manager of the firm, produced the original advertisement which appeared in the Montreal papers announcing the contest. In this announcement it is stated that the contest closes on a certain date, that any boy may compete, sending in as many ads. as he wishes with name, age and address attached to each ad. Each ad. must be on a different sheet of paper and pictures may be drawn for the ad., though this is not necessary. Help is allowed from father or mother. and it is suggested that guests at the house or at any house party might be induced to render assistance to the boy who is out for the prize.

Success From Beginning

From the very beginning, Mr. Gilbert stated, the competition was a success and keenly contested. Numerous telephone inquiries testified to the fact that the younger generation is as alive to the necessity of economy as the older, for they all seemed out to win the prizes. The first prize offered was any boy's suit and a merchandise order for $10; the second, choice of a suit; and the third, a merchandise order for $10. No strings were attached to the offer, and the results were entirely satisfactory from the standpoint of increased business and as a means of widening the store's circle of patronage.

The prizes offered were sufficiently generous to induce a large number of boys of all ages to enter as contestants and in all some two hundred replies were received. The greater number of these were designed after the manner of a layout as it is technically known in advertising, occasionally illustrated by cuttings from current publications or by original drawings. The latter type, however, were inferior to the literary side of the competition and the layout variety proved to be less original than the straightforward reply framed in the form of a letter.

Some of the Answers

The prize-winning answers were selected with great car and were the products of three Montreal boys of twelve years or thereabouts. Written for the most part in lead pencil, they afforded an amusing but quite remarkable insight into the sartorial tastes of these men of the future. Style, it seems, is as vital a factor with the youngster of eleven as is the quality of durability, and not the least of the gratifying tributes

to their merchandise which were received by the firm was the quite patent fact that these replies were unaided by eager parents but were original productions in almost every case.

Factors Entering Into Decisions

The factors which influenced the choice of the prize winners were as follows:

1. The double suggestion relative to the large stocks carried by Blumenthals and also the long period of years the firm has been in business, as was evidenced by the letter receiving the first prize when it was mentioned that a similar contest had been run by the same firm twenty years ago.

2. The suggestion regarding the workmanship on Blumenthals' garments which never lose shape.

3. The suggestion of service giving quality which, as Blumenthals' slogan has it, means "last longer."

The last suggestion embodies one of the most potent factors in successful advertising, and Blumenthals were quick to perceive its value and to adapt it in a practical and original way to their own needs. The third prize-winner stated in his letter that his mother bought a suit for him at Blumenthals which he wore for two years until he was too big for it and then his thrifty mother saved it for his younger brother, who was then wearing it for the second year. The suit in question was put on view in Blumenthals' window, and no better advertisement relative to service and quality could be devised. It proved to be a drawing card of fine quality.

Suggestive to Advertising Manager

A competition of this nature also affords the advertising manager an outside viewpoint on personal advertising, which is particularly valuable with reference to getting the boys' trade; incidentally, it created a good deal of fun and entertainment at parties at which Blumenthals' name was frequently mentioned. That is of value to the firm. It brought boys to the store as well as their parents, and in this way has been responsible for no little business. The prize winners lost no time in claiming their rewards, and in one case of the three winners the mother purchased four additional suits while in the store. One of the other mothers has five young sons at home, and it is quite likely that a large percentage of her purchases will be made at this store.

Time of Contest Well Selected

The timing of the competition was, of course, carefully planned. By advertising the preliminary announcement in June, interest was well sustained throughout July until early August, and the awards were announced in plenty of time before the reopening of the schools so that the results, if any, would have the best possible effect. It is estimated that approximately 1,500 lines of preliminary advertising were required to introduce the competition and from this a valuable boys' mailing list of over 200 names was secured. Mr. Gilbert expects to take advantage of this and will follow it up with a series of letters to these boys, suggesting, among other things, that they send in a list of names of their friends. From this he hopes to get 1,200 names which will constitute a good, live mailing list.

Letters of Thanks

All in all, Mr. Gilbert stated that the venture was well worth the expense put in it. One especially pleasing feature of the competition was the expression of thanks from parents of the successful contestants. One letter read: "Kindly accept our most sincere thanks for the lovely suit which you so kindly awarded our son Lucien as second prize. Be assured that if everyone knew of the satisfaction which you give your customers, they would go nowhere else."

DO YOU KNOW WHEN YOUR CUSTOMER'S SUIT WEARS OUT?

When you sell a man a suit, make out a card and file it away under a certain date with a small description of the suit noted on the card. About six or eight months later write this man a letter referring to that "brown suit bought some time ago." Ask if the service the suit rendered was satisfactory. Tell about the new suits you would suggest for his dress-up suit and the old brown suit for every day. Tell the advantages of the new suits over the old ones in quality and style. It's a good system. It holds your trade that might be attracted by some other merchant's advertising.

Collections Important During Uncertain Period; The Individual Element Once Again Assertive

Merchants Should Make Every Effort to Turn Over Stocks as Frequently as Possible—Banks Curtailing Credits, Why Not You?—Look After Collections Monthly — Pay Your Bills, Make Others Do the Same.

IF THERE is a feeling of nervousness in the trade with regard to Fall business and the outlook for next year—and there seems to be such a feeling, particularly in the larger centres of population—it is all the more imperative that extra care be exercised in the matter of extending credits, either long or short term, to customers. The banks, partly because they require the money to finance the forthcoming crops, have gone a long way toward curtailing credits to manufacturing and retail interests. The wise merchant will exercise the same due caution. He should do so at all times, but particularly so when pressure is brought to bear on his business by the financial institutions of the country.

The Individual Element Again

It is certain that business will be harder to get during the next twelve months than it was during the twelve months of 1919. Merchants will watch their businesses much more closely than they have with regard to the smaller details, with regard to buying, and with regard to the best methods of merchandising their goods to get quick turnovers. Nearly everything in the zone of business today hinges upon the sincerity of the interest that the individual takes in the performance of his duties. All occupations are suffering from the indifference of the bulk of their operatives. Both men and women workers do not seem to see that the losses their neglect and half-hearted work entail bulk to a terrific total which is projected directly against their own comfort. Many have more regret over the loss of a dollar than they have over the loss of the consciousness of duty. The real fact of the matter is today that the country is in far greater danger of a self-indulgence panic than it is of a money panic. Safety, prosperity and the ability to enjoy more fully the privileges of the present advancement of civilization are each wrapped in the desire to serve in the manner that the individual himself would be served. Such a belief practised makes one first worthy of prosperity, then presents him with it and protects him in it. Money, currency and credits are too much thought of as all-powerful elements to which the individual feels himself unrelated insofar as they show the direction of our commercial travel. A noted writer has said: "Money and the use or tightness of its flow is incorrectly looked upon as the power of trade whereas it is merely a material to which certain natural properties belong after man has put motion to it. Money is the belt that connects the fly wheel on the motor of brains to the pulley on the generator of brawn." After all, the individual element is the telling factor in business and the more of it that finds its way into business during the coming months, the better for the business.

Credit Man's Advice

In conversation with the credit man of one of the large wholesale houses in Toronto, W. H. Lamonte, it was strongly advised that stocks be kept as well assorted as possible; at the same time they should also be kept as liquid as possible. In getting in touch with the retail trade in his line, he tendered them the following advice:

"For several years we have been passing through very abnormal times, and it is evident this unsettled condition is still with us, making it necessary to give business, whether large or small, most careful study.

"Prices, as you will observe in looking through this bulletin, are still advancing, and as long as these conditions remain, credit is being stretched to the limit.

"The retail merchant, as well as the jobber, should put forth every effort to turn over his stock as many times as he possibly can, and also to promptly collect his outstanding accounts.

"To get his money in will help every merchant to maintain an easy financial position as well as provide means to keep his stock well assorted and thus give service to his customers.

"The reports regarding the crops throughout this province are most encouraging. The farmer will, no doubt, obtain high prices for his products, and in consequence be in a position to cooperate with the retail merchant by making prompt settlement of his debts.

"We would suggest at this time of of the year that you go over your accounts very carefully, see that your bills are rendered promptly every month and that customers who do not respond get timely reminders. The result of such continuous effort, we feel, will be encouraging to you."

A Banker Agrees

Men's Wear Review showed Mr. Lamonte's advice to one of the leading bankers of the city, with the result that there was a hearty agreement on his part. "There is only a certain amount of money now available," he said, "for credit and when this is used it can't be used again. By prompt payments, the business of the country can be carried on much quicker than by slow, dragging

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Why Sell Without Profit? Value of Organization

Merchants all over Ontario with whom Men's Wear Review has talked have frequently referred to the practice indulged in by nearly all merchants, that is, selling certain well-known lines of merchandise without any profit. The lines most frequently spoken of are overalls and underwear.

On each occasion when this matter is referred to we have always made the same reply, that is, that organization locally would do much to overcome this needless forfeiting of legitimate profits. We can see no reason why any concessions should be made to laboring men, for instance, in the way of selling them any merchandise without a profit. It neither makes for the self-respect of the working man or the business of the merchant; moreover, it is a losing proposition, taking up time, space and running away with profits on other lines, because, as a matter of fact, there is a loss in selling at cost price. If local organizations were formed, better understandings would result between merchants and they could come to some agreement with regard to these lines of merchandise, as well as on other matters of mutual interest and concern. It has generally been the custom to make these lines as leaders or coaxers to further trade. It seems to us, however, that the day of such leaders and coaxers is passed. In the great industrial army—an army which, in reality, includes all in the ranks of labor and capital—no one is giving their services without profit. There is no reason why the merchant should.

The above is a picture of a Fall display of hats and caps in the window of Mounteer & Eddington, of Chatham. It was put in about the 15th of August. Mr. Mounteer stated to Men's Wear Review that he usually dresses his window with a Fall showing of hats about that time in August. He explains that while there may be no immediate results from such a display, yet he sees them later on and knows that his windows attract attention. He figures out that men have stopped thinking about Summer hats by that time; if they do want a Summer straw as late in the Summer as August 15th, they will come to buy it regardless of window display. By putting in his Fall display the middle of the month, he gets men thinking about Fall buying in lines of men's wear. Very often he has noticed that the first Fall purchases date back to his first display; the customer invariably starts out, "I saw a hat in your window a couple of weeks ago."

Day of Merchant Tailor is Passing; Men Not as Well Dressed as Formerly

And the Merchant Tailors Are to Blame For It Themselves, Says Archie McPherson, of St. Thomas—Have Allowed Their Business to Drift Away Without Struggle.

THAT merchant tailors are to blame for the inroads that the ready-made clothing has made in their business is the conviction of Archie McPherson, of St. Thomas. Mr. McPherson is very strongly convinced that the men of to-day are not as well dressed as the men of fifteen or twenty years ago. True, there are more lines to the modern suit, more curves, pinch backs, and, perhaps, more style as we understand style today; but in his opinion these do not constitute the well-dressed man. In the thirty-five years in which Mr. McPherson has been in business, he has seen the lot of the journeyman tailor go from bad to worse, and many merchant tailors go out of business because they have, without a struggle, allowed the ready-made man to beat him out. The result today is that men are not learning the trade. The days of apprenticeship when wages stood at zero for months till a rudimentary knowledge was gained of the craft and when a dollar to three or four dollars a week sounded like big money, seem like a far-away dream.

As Good And As Cheap

"We have allowed the ready-made people to take away a lot of our trade," said Mr. McPherson to Men's Wear Review. "The young men of today are dressed all alike, with the set lines and curves and pinch backs. They have never had a decently made suit of clothes and the young men of today are not as well dressed as those of fifteen or twenty years ago. There is no individuality in their clothing. Merchant tailors, I believe, can put up a better garment at the same price as the ready-made firms if they will only go after the trade. We can give better values. But the average tailor has allowed the young men's trade to drift away from him because he has not given him the class of clothing that he wants.

But Mr. McPherson, though gray hairs are not infrequent in his head, does not propose to lay down on the job. He is going to better equip himself for this class of work, believing that he still has a place in the battle of the survival of the fittest, because he thinks the hand-made clothing is the fittest.

Mr. Beal Agrees

And Mr. Beal, of Beal and Martin, of St. Thomas, talked in much the same vein. He believes that trade unionism has done a good deal to keep apprentices from entering the trade because they pay the inferior workman as well as the superior one. Things, he says, are only half done, though highest wages are paid for such work; that is why men will not learn the trade any more because it takes first-class work.

A. M. Hobberlin, of the House of Hobberlin, expresses uncertainty regarding the future prices of clothing but sees no immediate drop unless it be at the expense of the clothier.

"On the one hand," he said, "we have the increased wages granted last June to contend with—$3 a week to girls and $5 a week to the men. All manufacturers have their books placed for to-day's prices, not only for Winter delivery but for Spring delivery also. On the other hand, there are restrictions of credit by the banks, closing down of woollen mills in the United States, and lower prices for wool. As to lower prices during this Winter, I do not expect much reduction unless through a restriction of credits by the banks to the merchants who are now carrying their stocks of clothes and would be forced to convert their stock of clothes into cash."

Are Piece Goods Coming Down? Varying Opinions Are Expressed

Secretary of Clothing Manufacturers' Association of Montreal Sees No Immediate Relief—President of American Wool Co. Sees Cheaper Clothes, But Not Cheaper Cloth—Journal of Commerce Announces Reduction.

THAT a reduction in the price of piece goods would bring no immediate relief to the ultimate consumer is the opinion emphasized by the secretary of the Clothing Manufacturers' Association of Montreal in an interview with Men's Wear Review. He pointed eut that manufacturers were carrying large stocks which had been bought at high prices and which would have to be consumed before the public would experience that kind of relief which is so frequently referred to in the public press.

"Clothing has to be manufactured in advance of the season in which it is to be worn," said the secretary, "and I am afraid the people who are postponing their buying are in for a long wait. Relief can only come more speedily through increased production all along the line. Clothing prices may be shaded a trifle but so long as the chief factors—material and labor—remain stationary, no relief can be expected."

Conditions in the U. S.

Recently William M. Wood, president of the American Woollen Co., when interviewed, stated emphatically that he could hold out little hope for a reduction in piece goods in the United States for the Spring of 1921. Mr. Wood said that the company's mills which have been closed in several places throughout the States on account of lack of orders would not be re-opened before Labor Day and possibly not then.

"The prospects look bright, but that is the most I can say at the present time," said Mr. Wood. After expressing his belief that clothing would be cheaper, Mr. Wood went on to say, "Remember, I said clothing, not cloth. I deal in cloth and not clothing. It will be at least 90 days after we open before we can get goods ready for the clothiers' samples. Much will depend on how this year's samples sell. If they go well and the people buy clothes it will probably mean overtime work. But if the clothes don't sell, it will mean that the mills will be closed again."

Announces 15 to 20 Per Cent. Reduction

This information is quite contrary to that contained in an announcement by the Journal of Commerce of New York on August 27th. This announcement in part, is as follows: The decline in woollens and worsteds which will be shown in the Spring opening, soon to become general through the market, will approximate 15 to 20 per cent., according to present market belief. It is generally understood that whatever is done by the many large and small producers outside of the American Woollen Company will be strongly influenced by the action which the big company sees fit to take. The trade will consequently not be sure of itself until the leading factor has made its opening. The trade will be surprised if this action does not come between Labor Day and the middle of September.

Action Probable Re Cancellations

Bradford Chamber of Commerce to Look Into the Matter

The Department of Overseas Trade in their recent bulletin in dealing with woollens and worsteds refers to a matter that is very pertinent to the Canadian trade at the present time. The bulletin says, in part: This industry has recently experienced rather quieter conditions, and new orders are coming in less freely. Nevertheless, spinners and manufacturers both appear satisfied that business will continue sufficient to keep machinery employed pending the revival of buying orders, which, they contend, is inevitable in view of the fact that the world's stocks of manufactured goods are far from being replenished. There is, however, one factor which is causing grave concern, that is the rapid and serious increase in the number of cancellations of orders. To such an extent is this growing that the Bradford Chamber of Commerce and all affected trade organizations have taken up the matter and are endeavoring to find a remedy for an evil which seriously threatens the contract system.

It is, of course, recognized that in certain circumstances, such as unreasonable delay of delivery of seasonable goods, the buyer has a perfect right to cancel orders, but it is contended that changes in market conidtions do not afford justifiable reason for cancellation either by the buyer or the seller. The matter is approached as being quite contrary to the code of business honour in this country and a blow to the contract system, which, if not checked, will seriously endanger it. The Woollen and Worsted Trades Federation has appointed a Commerce Committee to review any cases of alleged improper cancellation and to fight such cases where they may consider the impropriety established. The main point of view which will be adopted is that, where a contract has been placed, a cancellation will be improper if made on the grounds of subsequent market changes.

What action can be taken with offenders in this respect is rather difficult to state, but undoubtedly producers in the various sections will be placed in a position where it will be a simple matter to learn the names of firms which have offended, and can then act as they see fit to ensure themselves against risks in doing future business with them.

Think and Plan Window Displays

Clement Keiffer, Jr., is the display manager of C. A. Weed & Co., Buffalo. Last year in forty-two display contests he won forty-four prizes; this he did by winning two prizes in two of the contests. The Haberdasher, New York, recently interviewed Mr. Keiffer, getting from him some of the essential points in window dressing. We quote from The Haberdasher, as follows:

"Most of all," said Mr. Keiffer, "display men need this admonition—think." By that, he explained, he means that the display man should keep his work in mind wherever he is, in connection with all that he hears and sees, noting whether he can use a scene or a topic for a window setting. Once the display man gets into the habit of doing this it becomes second nature to him and he finds his interest in his profession vastly increased and his ideas multiplying much faster than he can utilize them.

"The biggest benefit to the display man comes from taking photographs of his windows. Naturally he looks into the camera before it is snapped. He gets to notice that a form is not straight or a coat is wrinkled, or there are threads on the floor, or the window is dirty. These observations help him to avoid such faults in the future. Every merchant should encourage his display man to take photos.

"For high-class goods unquestionably the sparse trim is the best. It conveys the atmosphere of exclusiveness and of art and refinement, all of which are effective when fine goods are displayed.

"Another thing, the display man should learn to borrow. He ought to be an expert borrower. Some of the most elaborate effects may cost only a few dollars by thoughtful borrowing. But they involve a great amount of thought and work. The war windows you produced in The Haberdasher were all planned six months in advance. A long time is necessary to cover every detail and to build the setting."

Difficulties Created by Many Cancellations; Better Understanding Through Co-operation

Manufacturers Say the Only Thing For Them To Do Is To Dispose of Goods at a Loss or Not Dispose of Them at All—In Favor of Piece Work—Retailer Should Have Been More Conservative.

CANCELLATIONS in manufacturing and wholesale houses in Monteal have, according to the best information obtainable by Men's Wear Review, been very heavy. Some houses have reported these to be as high as 70 per cent. of the booking orders secured; others have experienced only a small loss varying from 15 per cent. upwards. There is scarcely a manufacturer who has not sustained some loss. Clothing manufacturers feel that they have been unjustly victimized in the world-wide game of tag that is going on in trade circles. The woollen manufacturer sells his bill of goods to the clothing manufacturer who, estimating from past conditions, books in his usual order and, in turn, waits for the retailer to relieve him of the manufactured product. But here the retailer starts cancelling his goods and an unforeseen contingency arises. He accepts the cancellations and, in turn, tries to cancel from the mills on future deliveries. But here the game ends, for the mills are not accepting cancellations of orders booked months ago, and it develops that the only way for the clothing manufacturer to get rid of his goods is either to dispose of the stocks at a loss or not sell at all. If it be true, as some of the manufacturers claim, that the retailer has not co-operated fairly in the matter of trade, then some of the former apparently feel that they have somewhat of a right to inform the public of their difficulty. It is true, perhaps, that the manufacturer could have forced the retailer to accept the orders he has booked; but, after all, the manufacturer realizes that the difficulties of the retailer are not less real than his own. It is he who has to bear the brunt of the public criticism and the public's indisposition to buy. At the same time, manufacturers feel that many retailers have overplayed the game during the last few years when trade conditions, on account of demobiilzation, have been particularly lively. He has bought away beyond his needs during these last few years and now has resorted to the method of wholesale cancellations of fall orders in order that he might maintain some kind of stability.

Retailer Should Have Been Conservative

Manufacturers say that the position would not have been so bad had the retailer been more conservative, for the cancellations have created an unhealthy conditions of affairs in the tide of commerce which usually runs so smoothly from the mills to the consumer. The public, too, is affected to a great extent, partly through a natural economic reaction following the war and partly from press propaganda relative to "fair prices." The great mass of the buying public is holding off, so manufacturers say, expecting a drop in prices.

Undoubtedly, as is explained in the accompanying article, hardship has been incurred by the cancellations that have poured into many of the clothing manufacturers and wholesale houses in Canada during the last few months. Co-operation, at all times, is the solution of outstanding difficulties. For one section of the commercial world to continually accuse another of some breach of faith or contract in the conduct of business—even though justice is with the one side or the other as the case may be—will get one nowhere. Most retailers will probably admit that they have over-stocked themselves during the last few years and have, therefore, cancelled Fall orders. It is equally certain that most manufacturers and wholesalers would admit that they have accepted orders during the last few years which were never delivered or were delivered months and months late. The retailer had to have goods, so did the manufacturer and the wholesaler, and both were put to it during unusual times. In another article in this issue we argue that, by a better understanding between the manufacturer or the wholesaler on the one hand, and the retailer on the other, an order should be more in the nature of a contract. It seems to us that this information which comes from Montreal is an apt illustration of our viewpoint.

Better Co-Operation Wanted

The solution of the outstanding difficulties between clothing manufacturer and retailer, so manufacturers say, is a matter of Dominion re-adjustment. There should be a better understanding and more co-operation between them. If every clothing manufacturer and every retailer would agree to subscribe to the principle of refusal to cancel any obligation incurred the problem would lose its complexities in a short time.

Another of the difficulties of the manufacturer is in connection with the wage scale, so said one Montreal manufacturer, who bitterly criticized the idea of introducing so-called industrial engineers or standardized rates of pay into his factory. "It's all camouflage," he declared, "intended to placate the wholesalers and, in my opinion, there's nothing to it. Piece work, pure and simple, is the one and only solution as the American factories have proven among 75 per cent. of their number.

Believe Retailers Will Respond

Summing up the situation, Men's Wear Review was informed that though difficulties do exist between the various manufacturers and retail men, nevertheless the clothing manufacturers realize that the retailer will respond fairly when his stocks are cleared and no real animus is, therefore, rankling in their hearts. It is a recognized fact that it requires at least four times as much capital now to run a business as it did in pre-war days. And the present condition in the clothing trade is somewhat of a severe test of the "survival of the fittest."

FALL HAT DISPLAYS IN MONTREAL

Many of the Montreal hat stores are showing quantities of fall felt hats in their windows at present, the straws having been cleared out to a fraction of a dozen in all caess. Window cards in various snappy styles are advertising the feature of the new fall styles. One window of the C. A. Workman Clothing Store on McGill street features a fall hat display with several original touches. A battered and weather beaten sennet straw is displayed prominently beside a new model felt and between them is seen a show-card which intimates that

"It's time to switch from that old straw kaydie."

While another card proclaims that the Workman store is

"First always. While other hatters are striving to dispose of their straws, we show you the first felts for 1921."

And still another states the fact that Workmans are

"First to show you straws.

"First to sell em out.

"First to show you fur-felt fads for fall, 1920."

Help Business by Telling of Store's Services

Not Only Prices and Goods Which Attract People to Your Store—Tell About Services in a Newsy Way—Helping Vacation Business by Mail Order Department.

By FRANK H. WILLIAMS

THE new advertising manager of a medium sized men's wear store was looking over the stock in the window trimming department one day when he ran across a neatly lettered placard reading like this:

"Check your bundles here.

"Use our phone free.

"Make appointments to meet your friends here.

"Our information man will answer any questions you may ask.

"This is a friendly store—make use of our service."

The advertising man looked at the card interestedly for a moment, then turned to the man who dressed the windows and who had been with the store for a long time.

"I presume," said the advertising manager, "that the store formerly placed this sign in its show windows, figuring that a lot of strangers who entered the city over the auto highway on which the store is located, would be attracted by it and come into the store."

"Yes, that was the idea," was the reply.

"But why don't you use it any more?"

"Oh, everybody knows all about these services now," was the rather surprising answer. "It got to be an old story so we cut out using the sign. Everybody knows about the services."

"Oh, they do, do they?" the ad. man ejaculated.

The very next day a new sign reading the same as the old one made its appearance in the show windows and, in addition, in the store's regular advertisement appeared a little box in which the attention of the readers was directed to these services.

If, as the window dresser had declared, everybody knew about the services, then it would be presumed that the sign in the window and the box in the advertisement would have failed entirely of producing results. But what really happened? Five strangers, who so far as employees could recall had never been in the store before, availed themselves of one or more of these services on the next day and two of these strangers made purchases and eventually developed into being regular customers. It was very evident that "everybody" hadn't known about the services.

All of which calls attention to the fact that it is not always prices and goods which attract people into a store and that once people have been brought into a store of their own accord it is quite an easy matter to sell them goods. In other words the emphasizing of the services rendered by a store, outside of the actual sales and delivery and charge account services, is a mighty good business every now and then in spite of the fact that the services have been advertised before and are, perhaps, old stories to the employees of the establishment. And the size of the store makes no difference in the matter—it is equally as profitable for a small store to do this as for a large store.

Furthermore the telling about the store services in the advertising gives a pleasantly interesting news value to the ads. and rather tones down the necessarily eternal screaming of prices and quality.

Men appreciate services which are apart from the strict selling of goods and are quick to avail themselves of all opportunities of using such services to advantage. For instance a medium sized store recently inserted the following small announcement in the middle of a large sized advertisement:

"Visit our neckwear department and learn just exactly the color and kind of neckties you should wear. This is a very helpful service and you will be interested in the illustrations we have prepared showing the kinds of ties that should be worn by men of various types."

The response to this little advertisement was immediate and large. Many men came in to look at the advertisements which, by the way, had been painted by a local sign painter and while not particularly wonderful as examples of art, yet graphically showed how a certain kind of tie looks best on a man with a long, thin neck and how another kind of a tie looks best on a short, stubby man. The preparation of the illustrations for this service took but a short time and the results were well worth the trouble and expense involved.

Another service much appreciated is told about in the following little news extract from a large advertisement:

"Remember when you go away on your vacation that our faithful mail order service will follow you, wherever you go. Orders can be placed for any merchandise sold in the store and will be filled promptly and given the same personal attention as if you did your own purchasing."

This service might be an old story with this store and all the employees might feel that all the store's customers knew all about it, but it is sure that unless emphasis is given to this service through advertising it from time to time during the season, mighty few men will avail themselves of it.

And though store services may be old stories it is always possible to give a new, refreshing and newsy touch to them. For instance, let's consider this matter of the free checking of parcels by the store. Suppose that instead of merely making a bald and uninteresting statement to the effect that the store offers this service to everyone who comes into the establishment, the store published this sort of a newsy little story about the service:

"THIRTY-FOUR MEN AND ELEVEN WOMEN—used our free checking service in the past few days. Among the articles checked were a baby carriage and a shot gun! This service is one of the most popular of the many services we conduct for the benefit of our customers. Avail yourself of this service when you drop into the store burdened with parcels, packages, grips, etc., you don't want to lug around while transacting your business."

Telling about the checking service in this unusual way would be sure to arouse a lot of interest which would not be aroused by the ordinarily uninteresting statement that the store conducts the service. It would also be calculated to bring a lot of strangers into the store.

So, too, the little corner of the store or the room devoted to a playground for children while the mothers purchase the kiddie clothes at the store, can be told about in a newsy, entertaining fashion that will go far toward impressing the service upon the minds of those who read the advertisement and thereby booming the children's wear department.

For instance, this sort of a story might be printed about it:

"Our hobby horse travelled at least 761 miles yesterday!

"All day long the hobby horse in our children's department was kept going at a gallop by children whose mothers were buying clothes for them. The youngsters didn't give the old nag a single moment's rest and the distance covered by our hobby horse shows how popular this children's department is with mothers and with children. Bring YOUR kiddie here the next time you shop for him."

Such a story about the service would attract a lot more attention than a dozen ordinary stories merely stating that the room is there ready for the use of those persons who wish to use it.

It is always good business to keep before the public the various services conducted by the store for the benefit of

(Continued on page 102)

William H. Blair, Ottawa, Dies From Burns of Acetylene Explosion

Gas Lamp Exploded at Quyon, Quebec, in a Barber Shop—Had Part Interest in Montreal Store and Head of Blairs, Ltd., of Ottawa—Was Treasurer of Provincial Clothiers.

WILLIAM H. Blair, of Blairs', Limited, died Saturday afternoon, August 14th, at a local hospital as a consequence of burns and injuries sustained at Quyon, Quebec, a week previous, from the explosion of an acetylene gas lamp. His passing has removed one of the most successful of Ottawa's merchants and a man who, in the eight years he has lived in the city, had won a wide circle of friends and who had shown a keen interest in all matters pertaining to the city's advancement.

Mr. Blair and his family were at their summer home at Woodridge and on Saturday evening Mr. Blair went in his motor boat to Quyon to get a treat for his children and a couple of other children staying with him. He was in the barber shop and store of James McClelland, Quyon, when the lamp, into which Mr. McClelland was pumping air, exploded. Mr. Blair and Mr. McClelland were both severely burned, as Mr. Blair was standing at the counter only a short distance from the lamp. They received temporary attention at once and were then taken by boat to Britannia and from there, in Rogers and Burney's ambulance, to the hospital.

At first it was thought that Mr. Blair was the less severely injured of the two, but complications ensued and for the last two or three days very little hope had been held out for his recovery.

The late Mr. Blair was born fifty years ago in Montreal, where one brother, A. Blair, is in business. For some time before coming to Ottawa he conducted a haberdashery and tailoring establishment in Montreal under the firm name of Blair and Ross. He retained his interest in the Montreal establishment when he came to Ottawa, leaving the active management to Mr. Ross. Both in Montreal and Ottawa he was signally successful as a business man and by his integrity and high principles gained the esteem of all with whom he came in contact.

He was a member of the Masonic order, having joined many years ago in Maxville. Later he became a Royal Arch Mason, a Knight Templar and a Shriner, being connected with the Montreal lodges. He was also a member of the Canadian Order of Oddfellows. As an active member of the Glebe Presbyterian church, he will be particularly missed. He was an official of the Kiwanis club and a member of the Central Canada Exhibition association, being on several committees. He acted as chairman of the publicity committee in the absence of Mr. A. J. Freiman in the recent arrangements for the advertising trip to Malone. He was treasurer of the Retail Clothiers' branch of the Retail Merchants' Association of Ontario.

The late William H. Blair, of Blairs Ltd., Ottawa, who died on Saturday, August 14th, as a result of an explosion of an acetylene gas lamp.

The late Mr. Blair is survived by his widow, two sons and one daughter, Gowan, Flora and Robert, the eldest fourteen and the youngest six years old. The funeral took place from the family residence, 10 Woodlawn avenue, on Tuesday afternoon, August 17th, to Beechwood cemetery.

TELLING OF STORE'S SERVICES

Continued From Page 101

the public. And when it is felt that the reiteration of the fact that the store has these services has become an old story, then new life and freshness can be given to them by printing new stories about them. And then they never again need to seem old, because there is always something new and newsy and interesting and entertaining to be told about them if only the writer has a nose for news!

Gus White, Men's Furnishings, of Sault Ste Marie, has made an assignment.

Collar Styles For Spring, 1921

Prices Not Yet Announced But Slight Advance May Come

A marked change in collar styles is forecast for Spring, 1921, by the Montreal collar manufacturers, who state that popular demand is for the more comfortable, low collars, both stiff and soft. The latter variety are expected to be particularly strong next Spring, especially in fancy weaves, such as plain white piques and square and pointed fronts will be tremendously popular in all types of collar. Deliveries in most lines are away behind, and shortages in the more popular lines are handicapping retailers, who complain that they frequently lose business because their stocks of advertised styles are often exhausted and replacements are unusually late. This is something that has always existed, but never to the extent that prevails to-day. In fact, orders placed for Spring, 1920, are not yet all delivered in the case of one large concern established in Montreal.

Spring models will show decided changes as regards style. A new model of moderate height, which is said to be universally becoming to all types of men, is shortly to be introduced by the Cluett, Peabody Co., and similar changes are also forecast by Tooke Bros. It seems definitely decided that the day of the comfortable collar, either stiff or soft, for all round wear, has come to stay. Retailers state that their experience demonstrates a ready acceptance of soft collars by many customers, who formerly would consider this style only for hot weather use. Various reasons are given for its adoption beside that of fancied comfort. It is considered by some to be the economical collar, offering its wearer longer service than the starched variety. The 35 cent collar is most in demand by customers, it is said, but next Spring may see a slight increase in the price of the fancy weaves.

No definite pronouncements regarding prices will be made by the manufacturers until October next, when they hope that they will have caught up on deliveries and that the present shortage will be relieved to some extent.

There will be no change in men's dress collars. The bat wing collar, which is cut very open in front and about two inches in height, is preferred by the best dressers. Retailers should take especial pains with regard to fitting this type of collar for a customer, as a poor dress collar will destroy the good effect of any evening clothes, no matter how perfect they may otherwise be in detail.

The silk collar will not figure largely in next season's styles unless it be in the very fine expensive grades.

Importers of English collars maintain that they are getting better deliveries of their orders. Their prices have not advanced radically and it is possible that there will be an increased demand in that direction.

Manufacturers Now Advertise for 1930

The Advantages of Safeguarding the Future—Manufacturers Have More Than Just the Present to Consider—Must Make Business Secure for Years Ahead.

THE great development in household labor-saving appliances that has come about in the last year or two has given to advertising some unusual problems and promising opportunities.

If a woman has electric power in her house—and more than half of the women in the country have—and for any reason has to do her own laundry work, she needs no argument at all to convince her that a washing machine is just the thing for her to have. It is the thought of some far-seeing leaders in this industry that the great market and the absence of selling resistance may possibly bring about methods of manufacture and advertising calculated to do harm to the future growth of the washing-machine business. With this possibility in view they organized the American Washing Machine Manufacturers' Association, which comprises about ninety-seven per cent. of the country's producers in that line.

"The purpose of this organization," E. B. Seitz, secretary of the association, said to "Printers' Ink," "is in a general way to establish and insist upon a high standard of ethics in the manufacture, advertising and selling of washing machines. The need of this is shown by the mushroom crop of washing machines that has been springing up ever since the market became so great. A large number of local companies were formed to make machines and rush them on the market.

"If a manufacturer had only the present to consider he would not need to worry about ethical standards or anything else. Every manufacturer of washing machines in this country to-day —good, bad, or indifferent—has a volume of business that he cannot possibly hope to take care of. But it stands to reason that this is not going to continue for ever. So we must advertise now and work now to make the business secure in 1925, 1930 and succeeding years.

"The manufacturers have been quick to see the advantages of thus safeguarding the future. This is why they are going into advertising in such a big way—advertising not only to the user of machines but to the maker."

Mr. Seitz emphasized the fact that the manufacturers' association does not in any way attempt to fix prices. No division of market is made. The members are all competitors. They carry on their individual manufacturing, selling and price-making just as if they were in no association at all.

The advertising being done by the American Washing Machine Manufacturers' Association is an interesting commentary on the manysidedness of advertising and also an illustration of the fact that printed advertising is only one branch of publicity effort. No advertising in national mediums and newspapers is done by the association as such. But most of the campaigns being carried on by individual manufacturers are based upon ideas, facts and counsel supplied by the association. A member desiring to market a machine, say in the South, may, if he desires, consult the association headquarters and get dependable data upon which his advertising agency may proceed to lay out the campaign.

Vast Potential Market on Farms

"Figures right here in this office," he said, "show that more than 100,000 farm-lighting plants are installed in this country each year. For the farm-house equipped with electricity the first of the electric appliances thought of is naturally a washing machine. This is inevitable. If a farm has electric power somebody is going to sell a washing machine on that farm. Is it any wonder with all this wonderful future market at our disposal that we are trying to get the whole washing-machine industry to a basis of manufacturing, advertising and selling that will enable it to live up to this great opportunity in a natural way and with the best possible results for all concerned?"

All this shows once more the truth of the assertion made several times in "Printers' Ink" to the effect that **no manufacturer can expect to make his advertising a power unto himself alone.** The electrical company sells a farm lighting equipment. This automatically creates a demand for electrical accessories which will enable the farmer to utilize the power in driving his machinery. Then comes the washing-machine man with his product. When the farm woman gets this the next logical thing is an electric iron, and so on. **He is indeed a skilful and wise advertising man who utilizes and profits by the advertising of others—even that of his competitors.** Nobody in business, be he manufacturer, jobber or retailer, gets all the trade his advertising stirs up. Much of it goes to others. But he in turn also gets help from others.

Advertising's Indirect Benefit

If the writer had a little retail store he would ask for no better fortune than to have it located next door to Marshall Field. Field's advertising and windows would bring the crowds down that way and the writer would get much business from it. But he would be paying for it just the same. He would be paying in additional rent what otherwise he would spend for printed publicity. Pay day always comes in advertising as well as in anything else.

"Our idea," said Secretary Seitz, "is that the effect of much good advertising is minimized through lack of proper preparation and adequate preliminary cultivation of the field. When all this preparation and cultivation has to be done through the medium of the printed message alone the expense may be greater than is at all necessary.

"As a part of our campaign to prepare the way for the individual advertising effort of our members we are going to work in co-operation with the Government home-demonstration agents. Periodical meetings are held in which are made demonstrations of various home economics.

Demonstrations and Talks

"Miss Keown, assistant secretary of this association and an expert in domestic economy, will attend these meetings and will discuss washing machines in general. She will refer to no particular make of machine, but merely will show the great economic benefits attending their use. Such members of the association as are in that district may have their machines at the meeting for demonstration purposes."

The organized effort to make dependable washing machines as spoken of by Mr. Seitz is bearing tangible fruit already. This is seen in the readiness with which department stores now handle power machines. Formerly the department stores were inclined to keep away from power machines because the machines were so likely to get out of order. The present-day standard is so high on the well-known advertised machines that there is practically no cost for upkeep.

The strength of the instalment method is shown by the lack of inducement to pay cash for washing machines. A Chicago advertising man went to a certain store and bought a power washing machine that would cost him $164, payable in instalments of $7.50 per month. He told the clerk he did not want to be bothered with instalment payments and preferred to pay cash. How much would the machine cost him on a cash basis. The clerk told him the cash price would be $155—only nine dollars less than on instalments.

"I'll take the instalment plan," the man said. "I can use that money just as well as you can. If your cash price were $140, say, I could afford to pay cash. As it is, the instalment plan for mine."

"That's what they all say," replied the clerk.

There must be an advertising angle to the instalment selling of washing machines that the manufacturer and retailer want to keep.

Better System of Retail Accounting

G. A. Burbidge, of Halifax, N.S., Thinks a Simple System Might Be Devised Which Could Be Taught in Colleges and Adopted Generally by the Trade—Suggests Appointment of Committee to Effect Form of Standardization.

The accompanying paper was delivered by G. A. Burbidge, of Halifax, N.S., at the Pharmaceutical Association convention recently held at Montreal. It is of such a nature that it is applicable to all retail businesses; for this reason Men's Wear Review believes it will be of interest to the men of the clothing trade.

WHEN this subject is mentioned we can hear some one say, "Why take the joy out of life? The happy-go-lucky come-day-go-day method of doing business is good enough for me." If you think so, what I have to say will not interest you, but the real business man enjoys his business as much as a game of golf, and is not satisfied unless he plays the game in the most approved fashion, knowing also that by so doing he has the best chance of success.

I presume there is scarcely a druggist, certainly not a wide-awake one, who does not desire some system of accounting that will give him certain information. He probably feels, however, that a system which may suit a larger or a smaller business or one of a different character from his, will not exactly suit him. True, but while there is room for a great diversity in details there may be agreement in the main, up to a certain point, and it would be of decided advantage if we could all agree in our methods and all work along similar lines, so that we could compare notes. It might be worth while for the C. P. A. or the colleges to appoint a committee for the purpose of devising a standardized system.

After Years of Study

There are many problems that might be referred to if time permitted of very practical import, which might form the basis for interesting and profitable discussions, but we are under the disadvantage of a lack of agreement in our methods of arriving at conclusions, if indeed we have any method at all. Probably there can scarcely be found two men with exactly the same system. There is really no need for this diversity. I think it would be quite feasible, and certainly a most useful plan for the C.Ph.A. to devise a modern, flexible and reasonably simple accounting system which could be taught in our colleges and which the majority of us could adopt. Then, when we desired to compare notes our terms would correspond, we would be using the same language.

I am not an expert, but after some years of study of the question I think I have worked out a system that gives the most important results with the minimum of labor. What I have to say, however, will be in the nature of a discussion of first principles.

It is first of all necessary to have in mind the results that we desire—our objectives, in other words, to decide how far we wish to carry our system. Our aim may be:

To prevent mistakes at the counter.

To know that goods are priced correctly and the proper prices obtained.

To know goods are not going out without being paid for.

To know whether clerks are paying for what they take, or are favoring personal friends or special customers.

To know which clerks are really salesmen.

To know our gross profit and net profit.

To know what lines are profitable and what are not.

To know what margin of gross profit is required on each line.

To know whether our expense account is too large for our business.

To know whether we are drawing too much out of the business ourselves.

To know whether we are carrying too large a stock; whether we are turning it over as often as we should.

To know what goods are working for us and what are merely taking work out of us.

All these things may be determined if we have the right kind of system and work the system properly. It is not so difficult as it may seem to some.

Planning a Sound System

All the details of our system should be carefully thought out before installing. It takes time, usually a year or two, to get any system properly working and to show results. We cannot change the system without a loss.

I have consulted (and paid) several chartered accountants without any benefit. It is the business of a public accountant to audit rather than devise system. I have received real help, however, from professional system men who will give the necessary advice and assistance without charge for his services, if there is the probability of an order.

We should be critical of the advice of salesmen who are thinking only of the immediate transaction and whose desire is to sell as expensive an outfit as possible, whether it is adapted to our business or not. We should remember, too, that no machine will take the place of brains or stop dishonesty, and that no machine will take the place of a good system though it may be a useful adjunct.

It is necessary that some one person have entire charge of the system, otherwise there is apt to be confusion. It pays to have a bright young woman to attend to all the office work, under the supervision of, and responsible only to, the proprietor. It is necessary to have:

An annual inventory, the first requisite for any system.

The necessary records for handling the general transactions. These records can conveniently be combined in the form of a synoptic which is a combined cash book and journal.

A customers' ledger, a purchase ledger and a general ledger; the purchase ledger is of course for accounts with firms from whom we buy. The general ledger is for merchandise sold, expense, and all accounts which are not customers' or purchase accounts.

A total adding, ticket printing, cash register. Incidentally my opinion is that expensive multiple drawer cash registers are not worth what they cost. The giving of sales tickets to customers is a nuisance, and the offering of a bonus for purchases does not always attract a good class of trade. I use the tickets for another purpose which I shall explain later.

To these should be added a convenient charge system, either through the register or better still by counter books.

A set of auxiliary books, the form of which will depend upon the kind and amount of permanent information desired.

The Most Difficult Part

The most difficult part for beginners is not the selling end but the stock-keeping and buying end. Whatever classification we adopt must begin with the inventory as follows:

(1) Furniture.—This should first be divided into three general classes, including all permanent fixtures and apparatus. Depreciation should be credited annually to furniture account and debited to expense in the general ledger. Such cross entries should go through the synoptic. The total depreciation may be apportioned among the departments in the auxiliary. Furniture and apparatus used for particular departments may be charge system.

(2) Expense. — Including apparatus such as dispensing implements, etc., which are frequently replaced, paper, twine, boxes, labels, corks, office stationery, etc., and all other items which are not sold or included in the price of goods.

(3) Merchandise.—Including all goods for sale. Depreciation of stock should be made in the valuing of each article.

As the object of the inventory in a

going concern is to determine profit and loss, the valuation should always be made at laid down cost. What we think we should get for a sale "en bloc" is another matter. The underlying principle is that a profit is not made until the goods are sold. It would also be unreasonable to write off a loss that has not actually occurred. If we price our inventory according to the market we may make a lot of money (on paper) one year and lose it the next. Therefore, value at actual cost instead of the market. Some firms do not deduct cash discount from the inventory, others do. Whichever plan we adopt should be continued.

Classified Into Departments

For the auxiliary books the inventory of furniture, expense and merchandise should be classified into the departments decided upon, for instance:

1. Prescriptions.
2. Drugs.
3. Non secrets and own preparations.
4. Proprietaries.
5. Toilet articles.
6. Tobacco.
7. Confectionery.
8. Photo goods.
9. Sundries, etc.

Make a list of doubtful items with the department to which you have assigned them in the inventory, and follow this classification throughout the year.

The total of merchandise in the inventory is charged to the account of each department in the respective accounts of the auxiliary.

Some accountants combine the departmental features with the general bookkeeping but I do not like any system for a retail business which mixes up the department analysis with the general bookkeeping as so doing complicates matters and leads to errors. The results of the auxiliary should of course total up the same as furniture, expense and merchandise accounts of the general ledger.

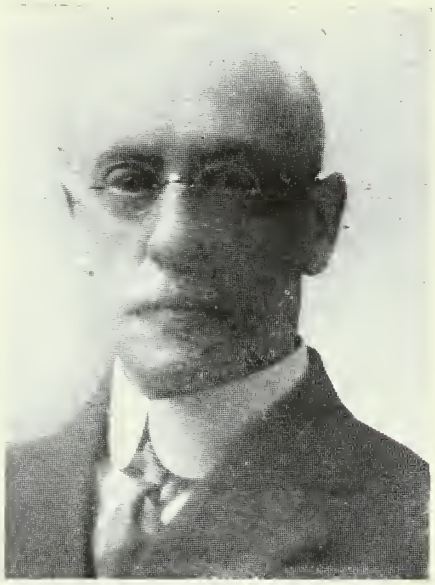
Neither do I like a card system for accounting, but as buying records they are very useful.

The Handling of Invoices

The auxiliary ledger is simply a multiple column analysis or departmentizing of the general merchandise and expense accounts.

Invoices. — The next point for us to consider is that of invoices. Should there be any expense items in the invoices these are separated and debited to expense in the synoptic. If part of the invoice is for another person or firm to whom you are to deliver at cost or at a very small margin, the amount is credited in the synoptic to merchandise bought and debited to the account of the person or firm sold. Otherwise the true percentage of gross profit will be affected adversely. The invoice should then be classified for the auxiliary ledger.

Perhaps here is where there is most apt to be a difference of opinion. My object has been to get a system that



GEORGE A. BURBIDGE

Registrar-Treasurer of the Pharmaceutical Association of Nova Scotia and Dean of the Maritimes College of Pharmacy, who showed by his reading of a paper on "Retail Accounting" that even the pharmaceutical savant can stray from the ethical to the commercial quite easily.

would involve the least amount of work and responsibility upon the salesman. To ask him to classify his sales at the cash register is unreasonable and only leads to confusion. The classification should be done by one person and in the office. This means that each item sold must be written down. For this purpose I use the tickets printed by the register, the clerk writing the items on it at the time of sale. It does not take more than a few seconds and does not appreciably slow up the counter service. The tickets are put in a box like a ballot box, supplied by the Cash Register Company. These tickets are invaluable, and I would not try to do business without them for the following reasons:

What the Tickets Tell

There is a record of each and every sale made, which may be reviewed by the proprietor at his leisure.

The salesman reviews each transaction before it is completed. If he is not sure as to having rung up a sale, or if he thinks he may have made a mistake, the tickets will tell.

Disputes with customers are often prevented, and if they occur the tickets will usually afford the best kind of evidence. This is especially true if a customer disputes a charge, saying that it was paid at the time. Clerks are encouraged to write the customer's name on the ticket when known.

Wrong prices are noted by the bookkeeper and reported.

Stock getting low may be at once noted by the clerk on the ticket and followed up by the book-keeper.

Clerks who are pushing profitable lines may be given credit.

The tickets are the best check against dishonesty or favoritism to friends at the firm's expense.

They afford the best means of accurate classification.

It is surprising how little time it takes to classify the tickets by one who has learned the classification.

For the cash analysis I use a daily sheet, twenty-six of which are bound together for each month. Each sheet contains full particulars of the day's balance and classification of sales. From these daily sheets the synoptic and auxiliary ledger are posted. From this point it is merely a matter of ordinary book-keeping. The general results of the business are shown in the profit and loss account annually, which should tally with the net total results of the auxiliary ledger, after the next year's inventory is taken into account. During the year the finger is kept on the pulse of the business, chiefly through its various departments as shown in the auxiliary.

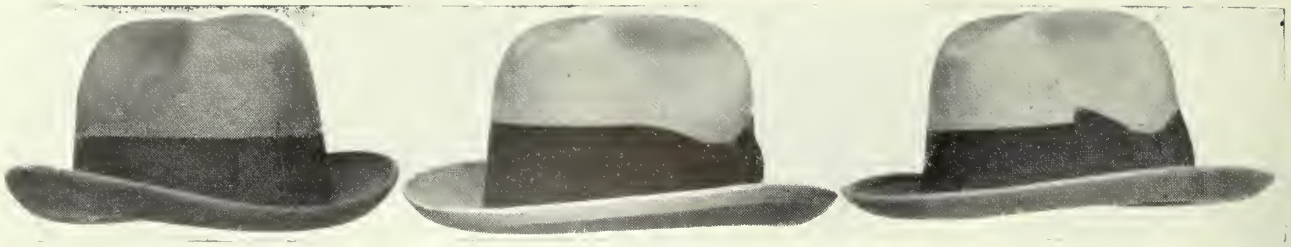
Results Opened His Eyes

Results certainly are obtained, and possibly results which at first will be surprising and lead to checking up the work of the clerks, and the prices charged. For instance, the first year I found that whereas it cost me about 35 per cent. (on turnover) to do business and live comfortably, my gross profit on my cigar case was less than 4 per cent., on my confectionery sales about 17 per cent., and, strange to say, on toilet articles, which I thought a profitable line, I was getting only about 25 per cent. The lines on which I made my real profit were prescriptions and drugs and non secrets. The problem at once presented itself of preventing leaks and getting better returns from the unprofitable departments.

Those who have a certain amount of wholesale or semi-wholesale business will find a complication which, unless properly dealt with, will materially affect the gross percentage results. One special set of columns in the auxiliary will take care of this problem, and if the wholesale selling enables quantity buying, it should receive credit for the advantage by considering such goods as belonging to the wholesale account and charging from it to the retail at usual wholesale prices.

In deciding whether a line is affording its share of profit, it is necessary to distinguish between overhead and selling cost. There are certain costs such as rent, insurance and interest which are chargeable even if the store is never opened. These constitute "carrying costs." Certain other items, such as heat, light, telephone, office expenses, etc., are incurred, even if no goods are sold, and should be borne pro rata by

(Continued on page 116)



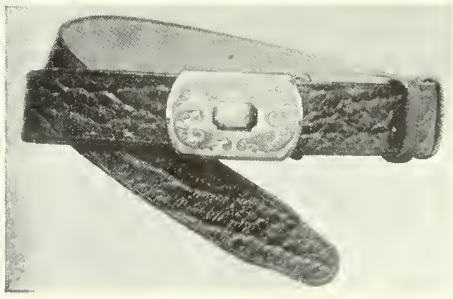
The above hat models, Spring, 1921, were designed and made by W. J. Galvin, of Fried Grills & Co., of Toronto.

The hat to the left is one with the extreme roll, welt brim, 21-line band with bow at the back of the hat, and medium crown 5¾ by 2⅜.

The centre hat is the real English hat with 27-line band, wide under binding, heavy flare brim, medium crown, 5¾ by 2⅜.

The hat to the right is a high tapered crown with only the ordinary crease in it. It is an English welt brim, 23-line band, 5¾ by 2¼.

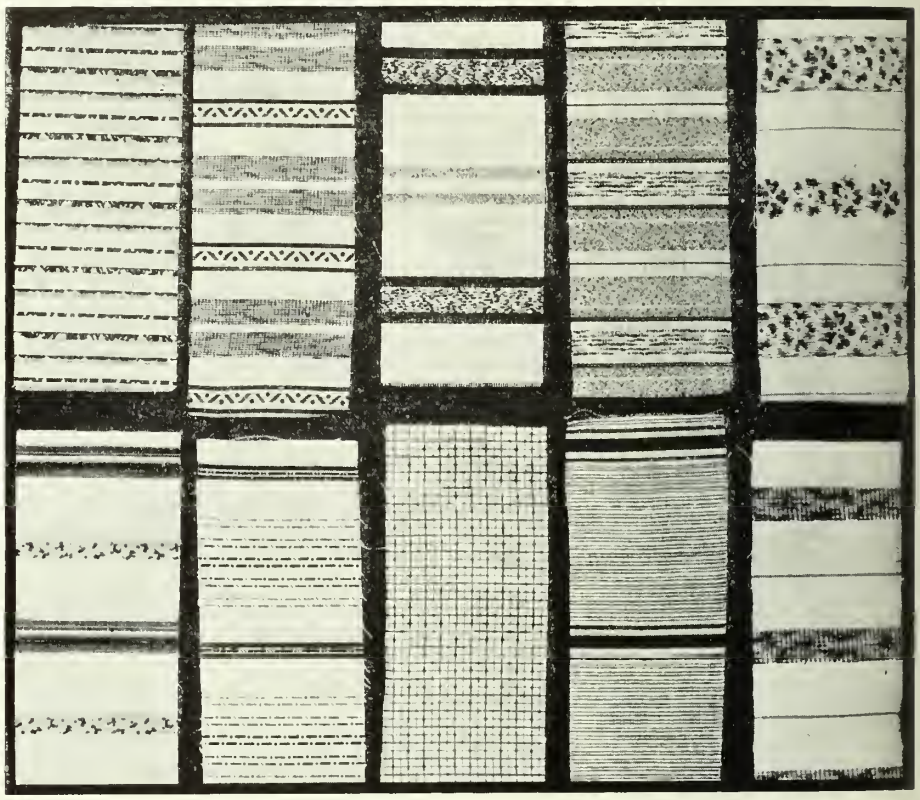
All these hats will be shown in pearl greys, the lighter colors and staple shades.



The Hickok Manufacturing Co., of Rochester, N.Y., are making belts out of a new leather taken from the hide of the water buffalo which was discovered in East India. After many experiments with this leather, the Hickok people have come to the conclusion that, although it is lighter and finer than that taken from the cow hide, it has greater tensile strength, is tougher and more flexible.

The price of the finished product is cheaper than the belts from the cow hide.

It is the belief of the American Woolen Company's competitors that prices, especially those on staples, will be cut to low levels such as have not been seen in several years. One independent mill agent said this week: "If the American does not cut its prices low enough we will cut them lower." The attitude of the trade is to get through the readjustment as soon as possible. A man who might not buy a suit at all if what he wanted was $60, might buy two suits if he saw the same thing at $40. The trade feels that there is truth in this illustration, and that they may achieve volume business if they can get on a basis that is low enough.



Above are some of the new Spring shirtings shown by Cluett, Peabody & Co.

Beginning with the upper left hand sample anl reading from left to right these may be described as follows:—

1. Alternate brown, dark blue and lighter blue stripe. It is also shown in pink and green mixtures, and black and blue mixtures. White background.
2. Brown stripes with green figures. Also shown in green with pink figures, and blue with black figures. White background.
3. Tan and mauve stripes. It is also shown in deep pink and green, and dark blue and black. White background.
4. Mauve background with white and blue stripes Also shown in green background with black stripes and light blue background with tan stripes.
5. White background with mauve flower stripe. Also shown in blue and pink flowers.
6. White background with alternate delf blue and green stripes. Also shown in blue and black stripes.
7. White background with dash stripes in green and pink shades. Also shown in blue and green stripes.
8. Check in which helio is used with orange, black with pink and black with light blue.
9. Green stripes. Also shown in helio and blue.
10. White background with heavy stripe green and blue, and single stripe light blue. Shown in deep pink stripes.

Every Merchant a Trustee

To Handle Credits Successfully He Must Have Firm Principles—Sound Rules Are Needed —Their Practical Application.

By HENRY JOHNSON, JR.

CONTINUALLY men ask me how to handle their customers' accounts. I read of schemes and plans all the time, too, but whether talking or reading, I always find that questions and resolutions all treat of methods. None that I know of strike the fundamentals, the roots of scientific credit handling, so I want to have you think with me along lines which will begin with the right "mental slant" on this problem and so lead us toward a real settlement of this question.

It is a recognized fact that no man can get very far without character. Character must be founded on principles, whether consciously adopted or not. It is the same with business. It must have character, and it must rest on principles, else will its life be short and its usefulness nil. And just as a man must respect and live up to the high exactions of his principles, so must a business have principles, or rules, which everybody, including the man at the top, respects as rigidly as he does his own honor and integrity.

You cannot sell goods haphazard. You cannot make deliveries without a system. You cannot "guess" at the prices you will charge nor the service that can be given with your prices, if you are to be successful. And you certainly cannot extend credit without a plan of action, carefully laid down and then lived up to as rigidly as any bank, and make a success of the credit business. But, given sound rules and rigid observances, the credit business is, to my mind, the finest business there is from the standpoint both of the merchant and his customer.

What Kind of Rules or Principles?

The first principle is that credit is a service. At such it is surrounded with certain limitations. Just as the hours of business are clearly limited, so must be the term of credit. For you can only give just the service you set out to give —no more, no less—if you are to be successful. Let us say, then, that credit is to be extended for thirty days. That means 30 days. It does not mean 35 days, nor 40 days, but 30 days. Inevitably and logically that means that the bill is to be paid at the end of 30 days. Automatically that cleans up the question whether there shall be any balance. There must never be a balance.

Certain matters of practical application must come in for handling credits on this plan. At the outset the understanding must be had that the bill is payable every first of the month. It is understood that you send it out or not, just as your custom may be, or as your customer may desire. Then it is to be paid some time within the first and the tenth of the succeeding month. That is a practical matter, made necessary because it would hardly be practicable for you to insist the money be right there on the dot or you would not send any more goods. It might rain, or snow, or people be ill, so the first to the tenth is a good arrangement; but that must end it. Bills not paid by the tenth are liable to immediate stoppage.

Next, goods are money, therefore you must be as careful loaning them as you would be about loaning money. An applicant for credit must be told that you are certainly glad to take all the good accounts you can get, putting strong emphasis on the good. Get all record and references. Then, before the first purchase is delivered to the customer, investigate that record. If any flaws appear, do not take the account. Never mind that it is unpleasant. It will be pleasanter than to have a big loss later on.

If, in spite of all precautions, you get in bad and find your self stung, take your loss at once. Stop the account. Wipe out the bill. Lose $25 now rather than $40 later on.

Never make any bones about letting it be known that you invite no laxity with accounts, that you expect your customers to pay just as they have agreed and live up to that rule.

Practical Operation of the Plan

"Yes," you say, "but that is old stuff. Those are usual rules." True; there is, in fact, nothing new about the right way to handle credit. The point comes in the proper handling thereof and obeying your own rules—living up to your own principles and character.

You will not go far before somebody will seek to have you make an exception to your rules. Perhaps it will be a very fine, high grade, thoroughly respectable customer, a professional man who wants you to carry him through the summer while he goes on a trip. It is going to test your character to refuse. It is going to test your diplomacy to decline in such a way as will stop the account. But you must refuse. Whether you do it smoothly or roughly, whether you retain or lose the account, the desideratum is that you refuse.

Why? Because on your ability to refuse rests your title to be regarded as a credit man. Just as you succeed in living up to your rules you will succeed in extending credit—and to no greater extent.

Suppose you do not steal. Why do you not? Because your principles do not admit of stealing. Further, you would not steal just once, as a sort of exception to your rules, would you? No. Why? Because instinctively you know that a single lapse is so dangerous, so terribly liable to undermine your whole character, that you would shrink back in horror at the suggestion.

Yet to steal once—just once—would be no more dangerous to your character and no more demoralizing than to lapse once in your rules will be to your entire scheme of credit giving.

How to Prevent Lapses

Here is where the correct "mental slant" comes in. You must approach this tremendous problem with a heavy sense of responsibility—for you are responsible far beyond what you are apt to think. Your habit is to think of your business as your own, to do with as you please. But it is not. In fact you are only a temporary tenant. You are a trustee to whom that business has been handed for safe keeping and skilful handling. You are the servant to whom has been given certain talents for which you must later render the strictest account. And who, then, is the owner to whom you must account?

The owner is the man you will be in thirty or forty years from now, and his old wife. That man is beyond the age of useful work, and he is now looking to you to provide a competence on which he can live in independence until he passes on down the long slope. His wife —surely you want to safeguard her from any danger of dependence, privation or want!

So just regard yourself as the employee of that man and woman, entrusted with their entire possessions, instructed to run that business with certain well-defined limitations, and go to it that way.

A very successful man stood in his store one day and I stood beside him. We were looking over the busy crowds, and I asked him something about his methods. He said: "You know, our rules do not permit us to do that"—replying to some question I asked. I forget the question, but I have never forgotten the answer. "Our rules"—yet he was the sole owner of the store! What did it mean? It meant that he had character in himself, based on principles, and he made rules and respected them.

That is the only way you can succeed in handling credits. You can only do that if you have the ability to say "no"

Continued on Page 114

Indications Point to Light Buying For Spring Lines of Felt Hats.

Montreal Wholesalers Uncertain as to Prices, But Think There Will be Some Increases—Little Variation in Styles—Cancellations Light—Materials and Labor Increase.

MONTREAL.—"The hat business is a lap behind as regards seasons," stated a Montreal wholesaler to a representative of Men's Wear Review recently. "Factories cannot deliver their fall orders until the end of next December and even when they have shipped, it is estimated that only 65% of the original placing will be delivered to retailers. Therefore, operations on Spring goods will not commence until January and I cannot predict at this early date just when sorting orders will be available. Spring business this year was a frost, generally speaking, and it will be some time before the trade recovers its ordinary stability."

Cancellations Slight; Prices Uncertain

According to this wholesaler, cancellations are a negligible quantity, but abnormal buying will not be a feature of the Spring market. Ordinarily, the Spring lines sold represent a comparatively small portion of the year's buying.

Few wholesalers will commit themselves to definite price prediction at this time, but believe that a 25 per cent. increase in soft hats for Spring and a 50 per cent. increase on sennet bolters will be effective on all lines. Panamas and togos are as yet uncertain, but will probably rise, if the prices for materials and the cost of labor continue to mount.

Spring lines, it is said, will show slight variation from those featured this Fall; but the effect of the delay in shipments this season will undoubtedly react upon the Spring business and any left-over stock will have preference for early selling, the divergencies of style being comparatively of little importance. Indications point to a period of light buying for Spring, since heavy stocks of this season's goods and later deliveries, combined with the prices at which the Spring lines must open are likely to counteract any tremendous buying wave.

Few Repeat Orders

A feature of the straw hat business this year was that no repeat orders were received and, therefore, many wholesalers were left with a large supply of panamas and other novelty hats on their hands which, no doubt, will be available at lower prices for the next season. Reports from western branches of the Montreal houses indicate that the small-brimmed hat has not found great favor among western men who are accustomed to the large hat and to whom this latter style is a climatic necessity rather than a personal preference. Nevertheless, the small hat numbers a vast majority of buyers amongst its devotees and, with their finger on the pulse of trade, the manufacturers have announced that 3¼ crowns by 2⅛ brims will be the correct measurements for the Spring 1921 hat. In inverse ratio to the dimensions of the hat itself is the hat band, which will be extremely wide next season, approximately 2⅝ to 3 inches wide. The side bow will be preferred.

Colors are largely a matter of sectional preference in felt hats. Reports are current that browns are to be featured once more as they are said to be remarkably popular in New York. Dark grays, slate and dark greens are all scheduled to reappear, but pearl grays are not likely to be so popular as the lightness of the shade does not commend itself for all-round wear, a quality infinitely to be desired by the average man.

Causes of Advances

The great advances that are taking place in prices of materials and the cost of labor are the factors responsible for any advance in next season's prices that may occur. Sennet braids, especially are exceptionally scarce for next season's straws and, as fur felts are still abnormally high, the demand for a popular priced hat is expected to be unusually large. On account of the exchange rate and duty, American hats are, so far as the high-priced creations are concerned, pretty scarce. Wholesalers are advising early buying after prices have been announced.

Price Tendency Firm Says British Manufacturer

Ainsley-Dineen Hat & Fur Co., Ltd., of Toronto, recently received a letter from the head of one of the large British hat manufacturers in which it was clearly stated by him that he did not look for lower prices yet. The impression one gets from the letter is that, while hat prices will not be lower, there is not much likelihood of there being any advance. Prices will be firm for some time. But here are extracts from the letter itself:—

"I have gone closely into the question raised by you, viz., prices. You expect lower prices. I do not. I have gone through the pros and cons and I find that your last season's hats were underpriced. The present season's are based on estimates formed two months ago to the best of our ability.

"The future of prices is very uncertain. Fur has been easier, but our reckonings were a long way below the extreme prices that fur reached. Silk and cotton show no sign of easing. Shellac fell, but is now firm and is very strongly held. Other materials and ingredients, such as dyes, spirits, are advancing considerably. The demands of labor are insatiable and the only thing that will check them is a complete break in trade.

"The conclusion I have come to is that there is no immediate prospect of a break in prices. A few people have unsold stocks of goods which they could not finance; but, in my opinion, the chance of a general break is remote."

SAYS MERCHANTS ARE BUYING MORE FREELY

According to information secured from the H. E. Davis & Co., raincoat manufacturers, of Montreal, there is a recrudescence of buying on the part of the trade. One of the officials of the company stated that merchants were inclined to buy much more freely just recently than they had been some weeks ago.

Mr. Davis, himself, is on an extended business trip to Europe at the present time and, in writing, states that prices of materials continue to advance and that there seems little prospect of any reductions.

H. E. Davis & Co. have recently moved to the Somer building.

Still Suffering Through Lack of Publicity; Further Vicious Attacks by the Daily Press

"Globe" Says Mills Are Shutting Down to Await a Demand That Will Provide Opportunity For Still Further Big Profits—How Prices Have Advanced Since 1914—Glutting the Labor Market May Bring Down Prices.

IN A letter to the Montreal "Gazette," Philip J. Elliott, of that city, combats the impression that seems to be more or less widespread that prices of clothing are to come tumbling down in the Spring of 1921. Men's Wear Review has pointed out repeatedly that, so far as market conditions were concerned, there was nothing to indicate that prices would come tumbling down, or even that the Spring of 1921 would see any radical drop in prices. The attitude of mind into which the consuming public has drifted is due to two causes: First, either a vicious or ignorant propaganda on the part of the daily press to create the impression that gross profiteering was abroad in manufacturing, wholesale or retail circles, and second, to the inaction of the retail and manufacturing interests in allowing this propaganda to go on unchallenged. In discussing this question with a manufacturer recently, the suggestion was made by him that retailers should drop their advertising for a period of three months with all daily papers. The buyer of another large retail house suggested that retailers should go into conference with the editors of daily papers and lay the full facts before them with regard to modern merchandising, costs, etc. If, this man said, the editors did not then take a more rational view of the situation, it would be time to swing the big stick. The fact remains that retailers are pouring their dollars into the coffers of daily newspapers which are doing them untold harm with their senseless propaganda.

A Case in Point

A case in point is an editorial appearing in the Toronto Globe of August 23rd, commenting on the letter written to the Gazette by Mr. Elliott. In the course of his letter Mr. Elliott pointed out that practically every shirt factory in Canada was sold up for a solid year ahead and that overall factories were getting very small deliveries from the mills. Mr. Elliott went on to give the following list of wholesale prices on cotton goods, covering the spring season of 1914, 1920 and 1921. Here it is:

	1914	1920	1921
Men's underwear	$ 4 00	$ 8 10	$13 50
Men's underwear	3 00	6 50	9 75
Men's underwear	4 75	13 50	21 00
Boys' summer jerseys..	2 25	4 50	6 50
Boys' summer jerseys..	2 75	5 40	8 50
Boys summer underwear.	2 25	4 50	6 50
Men's lisle socks	2 25	4 00	6 50
Men's lisle socks	4 00	6 50	9 00
Men's overalls	12 00	30 00	45 00
Men's overalls	6 50	21 00	30 00
Men's overalls	7 00	23 00	36 00
Men's cotton work pants	12 00	22 50	39 00
Men's cotton work shirts	4 50	13 50	21 00
Men's cotton work shirts	6 50	18 00	30 00
Men's braces	4 50	12 00	.....
Men's braces	2 25	9 00	.....
Men's braces	3 00	10 50	.....
Men's negligee shirts..	6 50	18 00	30 00
Men's negligee shirts..	9 00	24 00	45 00

The Globe then goes on to quote from the Wall Street Journal to the effect that conditions do not warrant the conclusions at which Mr. Elliott has arrived and then the Globe goes on to say itself:

"The assertion that the mills are cutting their working hours or shutting down, however, indicates a determination to curtail production until demand gives another opportunity for big profits on the output, as in Canada. The public has only one means of protection, and that not always possible of operation. It is to buy only when need compels. The answer to further advances in the prices of clothing should be to solidify the determination to practise additional economies. A good deal of extravagance is still being indulged in. Nothing else is so certain a support of high prices and limited production. More thought in buying and more care in keeping clothes repaired will help to make the dollar more nearly approximate its face value than it now does."

The Globe's comment is quite in line with its repeated unsupported insinuations against all and sundry manufacturing interests, and against gross profiteering on the part of the retail trade. And it equally fails to take into consideration other important factors in the situation. No cases of profiteering have yet been proven against manufacturing or retail clothing men. It is only because of ignorant or vicious propaganda on the part of daily newspapers that people have got into the attitude of mind where they look for big drops in clothing prices. These papers well know that there have been heavy cancellations of fall orders. Yet, do they expect that clothing manufacturers are going full steam ahead, manufacturing to their utmost capacity, when there is no demand or when the demand has fallen off? It is, or should be, known by the daily press that labor costs are still the greatest factor in clothing prices or the prices of almost all other commodities. There is no slackening up in the demand for higher and still higher wages, making it impossible to turn out the finished product at a lower price. The British Profiteering Committee recently reported on their examination of Yorkshire tweeds and found that wages and general expenses a year ago had increased to three times the ante-war level and that raw material prices had increased fully four times. Of a suit manufactured from the cloth under review to be sold ready-made or made to measure at from four to six guineas, the cost of the cloth would be 28 shillings, of which the cloth manufacturer's profit, after allowances for taxation and extra cost of renewals, amounted to approximately one shilling per suit. As a matter of fact the price of clothing has not increased to anywhere near the proportion of increases in raw materials and wages and other overhead expenses; a fact that is glossed over altogether by the daily press.

> Here is one consoling thought,
> People still wear clothes.
> Though some of us with fears are fraught,
> People still wear clothes.
> Ever since Eve took her bite
> Folks keep partly out of sight
> So why worry?—It's all right,
> People still wear clothes.
>
> Summer, Winter, Spring or Fall,
> People still wear clothes.
> There is not a doubt at all,
> People still wear clothes.
> Though wolves skulk close to our doors,
> We can keep safe from their claws.
> Just as long as there are laws—
> People still wear clothes.
>
> —Personality Bill.

What Is Happening or May Happen

In the woolen and shoe industry today things are happening. Prices may drop; so may some other things, which is just as desirable. Shoe manufacturers are closing their doors because there are no orders and they cannot manufacture, with wages at their present levels, for less than they have been. The result is that thousands are being thrown out of employment. In some of the woolen centres in England, the same thing is happening. If clothing manufacturers in this country can't get orders, they will probably do the same thing. Why shouldn't they? The Globe and its associates who pander to labor and the farmers would close their doors if there was no demand for their sheets. The result is that more thousands will be thrown out of employment in this country. If the labor market suddenly becomes flooded with a surplus of unemployed men, there may come a big drop in other things besides clothing prices. Wages will begin to tumble also and then, as the Globe fondly advocates, clothes will be repaired and the dollar will reach its approximate value. The fact of the matter is that the daily press hasn't the sand to tell labor that their demands are unreasonable and that such demands are, more than anything else, responsible for the high cost of living.

The Decrees of Fashion Seen in France

Different Styles in Morning Coats, Dress Coats, Dancing Coats, Travelling Coats and Lounge Coats—The Fancy Vest—Fine Light Stripes in Trousings—Odd Shades Being Used.

IF YOU would know what is the "dernier cri" in the wardrobe of the Frenchman of fashion today, you will come to the so famous beach resorts or to the country club where "les mondains" congregate themselves together for the sport or for the house party. Here you are going to see the triumph the most absolute of the lounge coat, which is, of all the clothing, the garment most chic that one wears at the moment.

Our customs so practical, our sporting "esprit" disdains forever, we are assured, the stiff appearance and the skirted coats. The frock-coat, even, is despised, and slumbers in forgetfulness the most sombre; the morning-coat is disdained; the dress coat must without ceasing struggle with the smoking jacket, that so presumptuous upstart. We wish no longer to wear the floating and so useless skirted clothing—ah non!

"All poetry disappears!" has cried with sorrow a well-known dandy of Paris, "Pan is dead!"

Let us accept courageously our destiny and console ourselves: the lounge jackets that one offers for our approbation, are sufficiently varied and sufficiently elegant to justify the optimism the most fervent.

We will admire then, this Fall, an amusing play of sporting coats conceived and designed according to two styles in actual vogue: the straight coat and the lapped over front coat. For we possess, since a short time, by some divine grace, a new model of a lapped overcoat, of which the success assures itself with a rapidity very unexpected. Waist a little high, belted without accentuation, moderately lapped over, sharp pointed revers, and adorned with 6 buttons. But 6 buttons one must have, disposed after this formula severely decreed:—the upper buttons a little divergent and free from any actual duty, the middle button must perform the duty of buttoning, the lowest button is free and is hidden by the flap of the other crossed over front.

The unlapped coat retains its appearance so jaunty and youthful with the new note, and is gay with a certain gravity: a little bit more long, less pinched at the waistline and deprived of those converging wrinkles at the middle button which used to give to our silhouettes so narrow and scanty an appearance.

Thus shall we see to shine resplendant in the sunlight an entire series so picturesque of these coats; morning coat, sports coat, dress coat, dancing coat, travelling coat, lounge coat.

France is gradually stepping to the fore in the matter of men's fashions. For years this has been the case in women's styles, but the war seems to have let loose man's desire for elegance, beauty and grace in attire to that extent where he may be looked up to, as are the women-folk of France, as leaders of fashion. The accompanying article is from the pen of Pierre De Trevieres, and appears in "Femina," of Paris, France. The name of the article is "The Mode Masculine."

The morning coat is made of some supple cheviot of medium shade, perhaps blue-gray or bronze. The trousers are of the same fabric, and creased sharply according to the latest decrees of "la mode."

This garb may be enhanced if you so wish, by a "gilet de fantaisie" or fancy vest.

But if your taste remains quietly disciplined and refuses the audacious, there is the unlapped vest, without collar or revers, in a discreet colour "genre pastel," but always following the chromatic note of the coat—just a shade of difference—as the painters would say it. "Enfin," these new vests suppress the lower notch of "V" shape and themselves end in a straight line in order to harmonize with the trouser creases.

Sober, neat, practical, the sports coat must free our actions from every annoying constraint. The arm holes so expansive, the stitched "martingale" assuring a liberal stretch to the Scotch homespuns. Patch pockets with buttoned flaps and leather buttons also add much charm. The neck opening unusually wide and "degagee" permits the showing of the newest low collar shirts, those so famous "Eton" shirts, or "Danton" as we term them in Paris.

An attentive and precise care must preside, of course, over the choice of a sports suit. The golf vest of discreet nuance, rust, ochre or gray-green, cut on ample lines for the links, would not at all do for cricket or the tennis. On the courts, the tennis costume retains, by grace of circumstance, the privilege of the light flannels and vivid colors, as coats with wide stripes of bright colors such as the red and black or blue and orange. But abandon, I beg of you, the short models and adopt the longer coat with the cut so pretty, which one may see any day at the "Theatre Femina" worn by M. Andre Tuguet, the lover-sportsman.

I imagine willingly that the dress coat will adopt the lapped-over mode. There is in the world of wearing apparel a pleasant diversity, a distinction subtle yet logical.

The gay color scheme was "tres à la mode," this summer and it seems that for Fall they will continue, but more discreetly, in the range of blue, tobacco or gray, with an invisible stripe or an imperceptible diagonal line woven in the woof. The trousers and the vest must be of the same.

For the receptions, the afternoon teas, the races, etc., the unlapped dress-coat should take up its position uniquely in the darker shades. Waist pinched in, moderate revers, rounded fronts. One may enrich it at will by a fine braiding in border effect.

An interesting particular I must not forget, the men of fashion are abandoning for this kind of dress a uniformity of tone. The trousers may be lightened by fine light stripes. Very few "checkerboards" now are seen, for checkerboards are altogether "vieux-Monsieur."

But the "dernier cri," I tell you in confidence, it is the trousers of whipcord, either in beige, chestnut, or even bronze green, worn with a black vest. My essential recommendation is: do not turn up the cuffs of this admirable "pantalon" of whip cord, for it is this imperceptible note which classes a man and reveals the quality of his "diletantisme."

The travelling coat, less nipped in and looser in appearance, one finds in beautiful Irish tweeds, with belts which button over in front.

There remains now to treat of the grave question of dancing clothes, for one will dance this Fall, do not mistake yourself! The great god Tango conserves his prestige and fox-trot, one-step, hesitation waltz, Spanish schottische will spread abroad their graceful rhythms among our country houses and hunting lodges. Parisian tailors offer us for these so delightful fetes a dancing coat of black, to be worn with a light vest of very taking charm.

I believe, nevertheless, that for the less formal of these entertainments the so-called "smoking" or as you call it "tuxedo" coat will keep its vogue. But by the shades of Brummell! let your choice be exercised with a care the most rigorous. The tentative offerings of the best "maisons" are too daring for the majority of you dancers.

The lapped over dinner coat is a manifest error. Certain models with satin facings are in doubtful taste. The

(Continued on page 114)

Cotton Gloves Reach the Peak

It is the opinion of M. J. Fultz of the American Pad and Textile Co., Ltd., of Chatham, that the peak has been reached in the price of cotton and canvas working mitts and gloves. The decline in price, however, is not so certain; increased costs are piling up on production which take care of any possible reduction in cotton values.

"It is hard to get a reliable focus on the cotton situation," Mr. Fultz stated to Men's Wear Review, "but from what information we can get the prospect is that the peak has been reached and we look forward to a decline. This decline is not yet in sight, however, particularly in Canada. Any slight reduction in the price of cotton in the United States is offset by the exchange rate, in the first place, and by the increased freight rates on the other side, in the second place. Moreover, we cannot place any orders with the Canadian mills before December and January and they will not take orders on goods at a later date than that. I see no decline in prices for months to come."

Since establishing their business in Chatham in 1915, the output of the American Pad and Textile Co. so far as cotton gloves are concerned has greatly increased. In the making of these work gloves, dies are now used in cutting them out and there is very little waste in the operation and a good-fitting glove is being turned out. The jersey gloves are selling particularly well, Mr. Fultz states, because they are closer fitting than the others and have more warmth to them. They are being made in Oxford grays, tan and dark slate and it is not an uncommon thing to see a sprinkling of them in some of the rural congregations where driving to church is very common. This company uses about 35,000 pounds of cotton per annum for these gloves alone; while about 60,000 pounds are used for the various gloves made in their factory. Their business has increased and placing orders already in hand will keep them busy to December.

Montreal Cap Men Say Prices About the Same for Spring 1921

Slight Increase of About $3.00 Per Dozen—Plain Colors Predominate and Subdued Tones—Linings High in Price and Some Fancy Ones Being Used.

MONTREAL.—A Montreal manufacturer stated a few days ago to Men's Wear Review that deliveries of Spring 1921 lines of men's and boys' caps were already underway. Travellers left Montreal about the middle of August with their samples; it is too early to predict the bulk of their sales.

Prices About the Same

The main feature of the cap situation is that the prices quoted on all spring lines are practically the same as a year ago, there being only a slight advance of about $3 a dozen. The range of prices this year will run from $15 to $52 a dozen for the Canadian-made products and for imported models, particularly the English golfing type, the price will go as high as $72 per dozen. A fair quality cap will retail at about $3 and caps of the better grades will sell from $5 to $8 each.

Plain colors predominate in Spring styles as well as those for the present Fall; subdued tones are preferred in all cases. Checks are considered a staple in ordinary demand and hairline stripes in plaid effects are included in some lines. Dark greens and grays are the most popular colors as indicated by retailers' orders. Some manufacturers have gone in for vivid-colored linings of harmonizing tones which include tans, greens and yellows in heavy twilled satins. Linings are very high in price and scarce, while cotton threads and other findings are also adding to the costs of cap manufacturers. All the better grade caps feature the unbreakable peaks which have become very popular with travelling men.

While the one-piece cap has the greater call, the eight-quarter cap is still strong in some regions. The tendency is for smaller models, but such styles have not yet become very popular. Light fabrics such as silk cords, worsteds and poplins will have a decided run next Spring and Summer.

A Novelty

Winter caps, designed to be of real service in the coldest climates are a leading feature of one Montreal factory. The inner band is lined with soft fur and the cap itself is lined with felt and cotton wadding which absolutely excludes the cold. The one-piece lining is generally preferred in all lines as it is practically untearable and provides a maximum of wear.

Prisoners Now Prisoners De Luxe

Will Be Discharged in Well Tailored Suits, While King George Orders Ready-Mades.

Ottawa.—Believing that the old striped uniform in which all convicts in penal institutions have previously been garbed has a tendency toward degrading and hardening prisoners, the Department of Justice, after much deliberation, has decided to abandon it. In the future, two uniforms, one for summer wear and one for winter wear, will be supplies to take its place.

Made from durable, uni-colored brown denim, the new Summer uniform will consist of jacket and trousers cut in conventional patterns, with none of the hitherto distinguishing prison features. The huge painted numbers which, in the old uniform, adorned the back and chest of the wearer, and which were unnecessarily conspicuous, will be abandoned. They will be replaced with small, neat metal number plates, secured to the back and breast of the jacket, quite inconspicuous and equally efficient.

The Winter clothing will be made from French blue cloth, while numbers similar to those on the Summer uniform will be affixed. Round cloth caps, similar in design to the forage cap issued by the German Government to field regiments, of blue cloth, and with earflaps, will complete the convict's Winter equipment.

The most radical change, however, will be made in the provision of discharge clothing for prisoners. In former years the Government has been wont to provide grey tweed suits, badly cut and absolutely unmistakable to residents of prison cities. These suits will be replaced by well tailored and modern garments in many varieties of texture and colorings. They will also be made to order, and when the prisoner receives his discharge, he will leave prison garbed in clothing which will not betray the fact of his misfortune to the first man or woman whom he may meet upon the street.

Many of the changes decided upon are already in the process of making. Discharge suits are now supplied to released men and, within a few months, it is hoped to have all prisoners in Kingston Penitentiary wearing the newly-designed Winter clothing.

In the Meantime

In the meantime King George has called in his tailors to discuss with them fall prices. They informed His Majesty that his tailored suits this fall would cost $80. King George, with other members of the Royal family in trying to popularize the purchasing of less extravagant clothing, declined to pay the price and ordered six ready-made suits at $36 each.

Sound Systems for Figuring Turnovers; Actual Inventory Figures Do Not Always Show the Average Condition of the Stock

The Dealer's Problems Are Taken Up in the Following Article in a Way That Should Furnish Him With New Thoughts on the Value of Keeping Records, Particularly Now When Everything is So Uncertain in the Way of Buying and Selling.

NO matter how many dollars are put into a business, unless they are made to produce new profits they might better be left in the bank, or loaned on good security to some one who would pay the legal rate of interest. Idle dollars represent a continual loss, especially when they are tied up in stock that no one wants.

This fact, of course, is quite generally understood, but the difficulty lies in the fact that the merchant is not always able to tell when the dollar is idle and how to make it stick on the job. For the dollar is a quiet worker, and unless he has the right kind of assistance the druggist may not discover until it is too late that some portion of his capital has gone into retirement. There is only one sure way out of this and that is through figure records that tell everything that is done about the store during the day, how much stock is on hand; how much is tied up in accounts receivable; sales for the day, payments on account and expenses—in fact every little detail that affects the profits the dollar should make.

The Folly of Overbuying

We are told by commercial agencies that at least 90 per cent. of dealers overbuy because they do not know how their stock is moving. They lack the records that should tell them when it is necessary to buy certain lines and when it is not. And right here it is well to say that a large proportion of failures are due to this glaring business fault.

Whenever a dealer invests his money in a certain line and sells out that line entirely, he has turned his investment once. Every time a turn is made a profit is made. It follows then that the more turnovers a dealer can pluck from his dollars the greater will the number of his profits be. Frequent turnovers, then, cannot be accomplished if a dealer is inclined to overbuy.

Consequently, it doesn't take much of an effort to show that a few dollars turned frequently will do more than many dollars that move slowly or dollars that do not move at all.

The number of times a year a stock of a business is turning may easily be figured by dividing the year's sales (figured at the cost of the goods) by the average value of the stock on hand during the year.

Safe Basis For Figuring

The cost value of goods sold last year in a certain store amounted to $50,000. The stock records showed that an average of $10,000 worth of goods was carried. Of course, there was more than this amount on hand sometimes, and less at others, but the average for the year—the only safe basis for figuring turnovers—was $10,000. This goes into $50,000 five times—or this business succeeded in making five complete turnovers.

Sales (at cost)	$50,000
Stock	10,000
Turnovers	5

There is another way of figuring turnovers that in many cases is equally satisfactory. That is, to take the total sales at selling price, and divide by the retail value of the stock.

Sales (at selling price)	$75,000
Stock (at selling price)	15,000
Turnovers	5

A very natural mistake can be made —has been made—in some cases where a dealer takes his total sales at retail and his stock at cost and attempts to find the number of times his capital has turned. See what happens:

Sales (at retail)	$75,000
Stock (at cost)	10,000
Turnovers	7½

This is an easy way to make a few more stock turns, but it isn't worth much as an accurate reflection of the condition of the business. And figures like these must be accurate if they are worth anything at all.

Lets Supply Get Low

Another thing to be remembered is that actual inventory figures do not always show the average condition of stock. The wise manager lets his supply of goods get as close to the low water mark as he dares before taking inventory, so as to cut down the labor required. Where a stock record is kept, an average of value of goods on hand can be taken, which is more satisfactory for figuring turnovers than the inventory figures.

BIG SUMMER TRADE IN TWEED HATS

It has been found in many English centres, particularly the north of England, that a phenomenal Summer trade has developed in tweed hats. These hats are being used largely by motorists who prefer them to the straws, one of the chief reasons being that there is no fear on the part of the wearer of them getting out of shape. They are made with stitched crowns and brims, which gives them their stiffness. Moreover they can be bought very reasonably; the price to the consumer runs from about $1.50 to $2.50. These Summer tweeds are very light in weight. Considering the amount of motoring that is done in Canada, it would seem that there is a good opening for the sale of such a hat here.

Decline of Soft Hat

According to The Outfitter, there is a marked decline in the sale of the soft hat in England. Wholesalers are complaining that orders are very meagre, and for the first time in six years they are receiving visits from manufacturers asking them when they will place orders for the different kinds of soft hats. In giving the reasons for the falling off in the sale of soft hats, one manufacturer is quoted as saying, "I have as yet failed to arrive at a reason for the falling off, but I attribute it to two things. I believe we have such stocks in hand as will meet the demand which is only a normal one; secondly, the price of hats must have a bearing on the present situation. You cannot expect men to buy hats at a guinea as often as they used to buy a three-and-nine-penny one, although we do find that the velour trade is being maintained to a remarkable degree. Again, in regard to export trade we find that other competitors are coming along. Italy, France, Belgium and America are selling hats in large quantities now where before the armistice the trade was exclusively ours, especially the Scandinavian and Dutch."

It is felt by hat manufacturers, however, that the Fall trade will be good, though placing orders are late. While they do not expect the trade to be as good as twelve months ago, when hundreds of thousands of men were being demobilized with large gratuities and were outfitting themselves regardless of cost, they believe there will be a splendid normal trade.

Retailers Urged to More Publicity; Lessons from Other Organizations

Dr. W. J. Hindley, Chairman of Publicity and Education Board of Washington State Retailers' Association, Address R.M.A. at Vancouver—Pertinent Remarks.

In explanation of the word "tact," Dr. Hindley told the Canadian R. M. A., a negro explained "politeness and tact" in this way. This darkey, sent to deliver a package to an apartment, rapped on the door, and received no answer. He rapped again, and a voice said, "Come in." He went in. Still he could see no one. He opened another door, and there was a lady in the bath tub.

"Now," said Mose, in telling of the incident, "I shut the door quickly and said, 'Excuse me, SIR.' "Now," added Mose, "the words 'Excuse me' were politeness, but that word 'SIR' was 'TACT.' "

Lack of Organization

"Gentlemen," said Dr. Hindley, "there are so many points in which our troubles as retailers are common to both sides of the line that I hope the time will soon come when we will act in harmony—your association and ours. The troubles and trials that we retailers have had to endure since the armistice have been, in a large measure, due to the fact that as a class we have not been organized. It is more and more necessary for the retailer to educate the public to the fact that the retailer represents the most economical and efficient method of distribution to the consumer. If we don't educate the public to our usefulness, we will simply, as a class, be exterminated—eliminated, like any of the past examples of creatures that have failed to adapt themselves to their environment.

"We have not had, as a class," continued Dr. Hindley, "sufficient esprit de corps—sufficient enthusiasm about our profession. The impression has got abroad that anyone with three thousand dollars and an empty store can start as a retailer, and make a go of it, without brains, and without training.

"That is why," he went on, "that Dun's and Bradstreet's show that 90 per cent. of those who initiate a retail business go broke. The retailers are especially under attack from all sides at this time."

Retailer on Defensive

Mr. Hindley explained the reason in this way. During the war the patriotism of the people made them accept all the prices and conditions that were imposed. But they all looked with longing to the day of peace, expecting that pre-war conditions would again apply and that prices would tumble and markets readjust themselves. The fact, though, was that from the armistice prices on all commodities soared—wages sky-rocketed — raw materials went up. The people simply revolted and protested against the H.C.L. With raw materials high, and labor's further demands, the manufacturer had to charge more for his product. The public does not know the manufacturer. With prices up, freight up and credits extended, the wholesalers and jobbers had to pass this accumulation of increases on to the retailer together with increased freights, increased selling expense, increased fares of travellers, etc.

"The retailer meets the public and is the collector of all this," declared Dr. Hindley; "nobody likes a collector."

"And in Canada," Dr. Hindley remarked, "the Government is making the retailer the collector of the taxes as well."

"Have the retailers ever gone to the press, whose very existence depends on these same retailers' advertising, and given them real information about retail problems, and co-operated with them in doing some educational work along the lines of the function of the retailer?" asked the speaker, adding: "they have not."

Then, he said, the farmers had completed a wonderful organization. Likewise, the labor people, as witness the various Government departments devoted to labor and agriculture—and the Government appropriations made toward their interests. The retailer had been passed by, simply by reason of his state of un-organization. This, too, in spite of the fact that the retail trade employs more men and women than any other single class—and pays more taxes.

"A small boy was once asked," said Dr. Hindley, "what was the cervical column? He said 'the cervical column is the backbone.' Everybody has one. They think with one end of it, and sit on the other."

The retail trade had been spoken of as the backbone of the community.

"But up-to-date," said the speaker in closing, "the retailer has been the sitting end of the backbone, and it's time he woke up and took his proper place at the other end."

The above are Christmas novelties shown by William Milne, Spadina Ave., Toronto. In the centre is the famous "Jazz" bow, which can be bought for from $2.00 a dozen up.

THE DECREES OF FASHION SEEN IN FRANCE

(Continued from page 110)

only style I recommend to you is the regulation dinner coat, modernized as it becomes the wearer, high waist line, fronts held together by a single button, (which may be ordinary, or twin buttons with a chain between) and falling straight, collar with pointed revers faced with dull faille silk and not with shiny satin. The shawl collar is impossible and I have known certain dancers less conservative, who replace the sombre faille with a narrow shiny edging. The trousers, which as you know, are short and are trimmed with braid, fall gracefully above the patent dancing shoes worn with ultra transparent silk socks; a soft shirt and stiff collar with turned down corners, and a tiny, oh so tiny black butterfly bow tie as decreed by the latest "ukase."

And the Vest? A Grave Question

Although the association of white vest and black cravat appears a troubling heresy, this mode becomes popular and affirms itself. But, mes amis, this "gilet" of white must triumph with discreetness, let it be scarcely visible; the upper edge must show a barely perceptible piping of white against the opening; the 2 lower points are not to be visible except during the freest of the wearer's movement. Learn finally, messieurs, this sensational novelty: our Parisian "elegants" will set the mode this Fall for white dinner coats and also coats of silk!

We shall also wear, during the evenings so fresh of early Autumn, and after the ball, perhaps, overcoats cut on full lines of whipcord and Irish tweed always in a light shade. The dinner overcoat—for the dress of the dancer must present an "ensemble" both harmonious and strict—may dare to show a border of dull silk about the collar, revers and cuffs. "Enfin," we shall see a manly adaptation of the feminine cape whose success is so universal, under the guise of a vest-cape or a mantle-cape or even a cape with sleeves—here are the seductive offerings to the audacious ones!

To accompany these charming coats, a soft felt hat is preferred. Felts, I say, because each outfit demands harmonizing headwear.

The hard hat or bowler is for evermore forgotten as a relic of the past. Soft felts lend their variety to these costumes which I have described to you. Light shades of gray or beige with the black ribbon band and the amusing note of a black border or even the lower edge faced with black faille are very chic. Black felts accompany the dinner coat, the sombre headwear combining in exquisite harmony with the footwear of black leather.—"Pierre de Trevieres."

CREATES HISTORY SHEETS FOR OVERCOATS; VALUABLE INFORMATION ON STOCK SHEETS

(Continued on page 114)

merchandising of the goods and the satisfying of a fastidious clientele. It may be good merchandise to another man but to him it is out-of-date and he must get rid of it, and the sooner the better. His serial number is the key to the situation. He can tell at a glance when that line came in, and, automatically, he knows that it must be got rid of without further delay. If the policy of your store is against holding lines of merchandise longer than a certain length of time because, in the eyes of your fashion-seeking customers, they have become obsolete, then such a system must highly commend itself.

In the third place, it gives accurate information regarding those lines which have proven their acceptability to the public and the sizes which have sold the best. If certain extreme styles have sold the best, the history sheets of these invoiced lines will tell the tale to the very dot. Again, in the case of the merchant catering to an exclusive trade, is this a desirable thing. Styles are not altogether created out of the imagination of some designer; designers get to know what will be acceptable to the public by knowing what the public are taking mostly to.

This same system is used by the Holt-Renfrew Company in practically every department of their store.

EVERY MERCHANT A TRUSTEE

Continued From Page 107

and mean no. You cannot do it if you fear the wrath of a customer who is cut off more than you fear your employer. In my own home town I have a number of enemies. They are among two classes of people. They are people to whom I have refused to extend credit—not by any means always meeting with their approval in so doing—or those whose accounts I have closed up. But I never had to worry about my accounts, and today I would not have any business for mine other than a high-grade credit-service business.

Be Master of Yourself

It simmers down to this:

You can run a credit business if you run it. You cannot run it if you let your customers run you. Your word and decision must be clear and final. But you cannot hope to be right unless you first lay down your rules and then live up to them.

There will come times when you will have disagreements and when you will not be sure you are right. In such cases do this: Give yourself the benefit of the doubt. If you are not sure, take the safe course for your own business. Never mind that the customer is sore. The man you always can afford to let go is he who takes offence because you are "over-particular" about your credits.

Friday, the 13th Is Rod Weir's Lucky Day

The 25th anniversary of the wedding of Mr. and Mrs. Rod Weir was made an occasion for a tangible expression of the esteem in which Mr. Weir is held by Fashion-Craft agents in Canada, and also by the directors of the firm and his business associates and friends in the factory.

On behalf of the Fashion-Craft agents throughout Canada, Max Beauvais presented Mr. and Miss Weir (the latter representing her mother, who is summering at Abenakis Springs), with an elaborate sterling silver service and a salver, accompanied by an illuminated address.

Upon behalf of the president, Dr. J. N. Richard, the managing director, Eugene Richard, and the other officials of the company, Mr. Beauvais then presented Mr. Weir with a solid silver humidor filled with currency of the realm fresh from the mint, which would assure the recipient a comfortable supply of cigars for many a day, as Mr. Beauvais laughingly explained.

William Henschell, manager of the special order department, on behalf of the sales and office staffs, factory foremen and other members of the executive, presented Mr. Weir with a handsome travelling case fully fitted in sterling silver, and an address which expressed the good feeling which existed between them and the recipient, Mr. Weir. The latter expressed his thanks and appreciation of the honors done him and to his family in a suitable manner.

The happy events of the day reached a climax, when on going to visit his wife, Mr. Weir found her literally surrounded by American Beauty roses, which the thoughtfulness of the many fellow workers had provided.

HANDLING INCOMING MERCHANDISE

(Continued from page 70)

5. Sales previous year.
6. Sales increase.
7. Stock on hand at cost price.
8. Stock on hand at selling price.

From this information the amount of insurance to be carried on store stock is determined.

All Departments Run the Same

Mr. Smith explained that all departments throughout the store were run the same way, including the men's wear. To cite a case: Supposing a line of men's shirts was not moving as fast as was expected or desired. The department manager merely refers to the sales ticket showing the season number; he then comes to the office and asks to see this particular invoice (by number) which is available at a moment's notice. This is his cost system and he sees at a glance exactly how much he can af-

Continued on page 115

Style Tendency in Boys' Suits

Better Value to be Given — Prices Uncertain

"Neat, sensible, good-wearing clothes are going to be demanded more than ever in boys' wear," said a Montreal clothing designer this week to a representative of Men's Wear Review. "There can be but very little reduction in cost to the consumer, in my opinion, because there is very little decline in the cost of anything which goes into the goods. But the public is going to demand more value for its money than has been given in some instances during the past two or three seasons, and while there will not be a marked variety of fabrics or styles, yet I think the average boy is going to look better dressed than ever before. We look for big business in all lines," he concluded.

The scarcity of cloths most suitable for hard wear, especially plaids, is one feature of the Spring trade situation. For some occult reason, plaids are the prerogative of childhood and many designers are perplexed to find a substitute should the shortage become serious. For everyday and school suits, cheviots will be the best choice and will be developed in a large variety of smart models, mostly in bloomer style or golf knickers, with a knee cuff. Nearly all coats will be belted all round and slashed pockets will be about as popular as the patch.

American imported models show a tendency to eliminate tucks and plaits, the reason given being grounded on motives of economy, but Canadian manufacturers are advocating the opposite viewpoint and most Spring lines are showing knife and box plaits to a greater extent than usual.

The delicate question of a readjustment of prices is one that the manufacturers are inclined to handle very gingerly. Manufacturers say that retailers can have no justifiable ground for complaint on this score, for it is only a case of turn about.

With wash suits it is again the story of a scarcity of merchandise and labor and advancing prices. The shortage, however, is said to be more particularly in the higher grade of goods; those making medium-priced lines do not make the same complaint. Medium-priced lines have advanced between $1.50 and $4.00 per dozen, keeping step with all grades of wash suits. It is a debatable point now as to whether labor or raw material figures larger in the enormous rise in all lines of these cotton products.

In any case, the anticipation is for an unprecedented consumer demand, price and supply scarcity to the contrary, and if the much hoped for decline does come, it is very probable that a serious shortage of boys' wear will occur not only in wash goods, but in staple woollens.

RETAIL ACCOUNTING

Continued from page 105

all merchandise. These are "operating costs" and probably half of the proprietors' salary should be charged under this head. Carrying and operating combined constitute "overhead." Salaries (including say half the proprietors' salary), advertising, displays, furniture, expense, boxes, labels, twine, paper, corks, breakable implements, etc., constitute "selling costs." Whether or not these are apportioned among the departments depends upon how closely you intend to apply your system to the fixing of prices, and to your business policy.

BUILDING UP BUSINESS

Continued from page 71

Mr. Macdonald is active in curling circles, his rink usually bringing home one of the coveted prizes in the Winnipeg bonspiel.

Mr. Woodgate, while not active in municipal affairs, is closely identified with the sporting life of the city and is a member of the bowling and curling clubs. "Bert" as he is commonly known by his fellow-citizens, is the member of the firm who keeps his connection freshest with the younger element and is usually in the forefront in all sporting events.

COLLECTIONS IMPORTANT

Continued from page 97

payments. The outlook for the crops in this country is good, never better, and when these are taken in it is turning it into new money. But during the time until the crops are taken off, the country relies upon the banks to finance them. Merchants should keep this in mind because if the crops are taken off and not financed properly and quickly, the merchants themselves will suffer in the end."

It is well that such advice be borne in mind with the opening of the Fall business, both buying and selling. Purchasing for the coming Spring will be in progress before many weeks and, as Men's Wear Review has advised before, care should be taken to meet all the legitimate requirements of the trade, having due regard to uncertainties both as to manufacturing costs and the general attitude of the consuming public.

METHOD OF HANDLING MERCHANDISE

Continued from page 114

ford to reduce these goods to make them move out.

All sales records are kept in the office by weeks of both departments and sales people. Pay is also recorded by departments and sales people. In this way the selling cost of each department is figured out; also each sales person, total selling per cent., total overhead per cent. salaries and total overhead per cent. to date.

Nuway Suspender Selling Well

Canadian Branch at St. Thomas Have More Orders Than They Can Fill

The Nuway Strech Suspender Co., of St. Thomas, are finding that their Canadian factory is getting all the orders they can attend to at the present time. Mr. Founds stated to Men's Wear Review recently that they now had more orders than they could fill, partially due to the fact that they were finding it difficult to get webbing with which to make their suspenders and garters.

They claim that the article they produce will stand the wear of a year's time. The rubber or elastic webbing is not used; it is just the plain cotton webbing in fancy designs. On both fronts and at the back small springs are used which, of course, give with the bending of the body and it is this spring that has the life of a year. The spring is bronze and will not rust, and the suspenders may be washed as any common article of clothing without damage to the usefulness of the suspenders. To protect the spring when ironing the suspenders after washing, a small cord is run through the spring so it cannot be bent or injured in any way. The garter is made, also, with the use of the spring which is placed just above the fastening to the hose.

Nuway Strech Suspender Co. also have a large factory in the United States from which one and a quarter million suspenders were turned out last year.

AUSTINS "SKIDOO" SALE

Continued from page 94

but they can and are frequently induced to buy some of the new Fall goods. Considerable value is placed by Austins on this sale in simply getting the people into their store.

Other Features of the Sale

So far as prices in this "Skidoo" sale are concerned, every price ends in 3, and 23 is used as much as possible. That mystic number when "skidoo" was the slang word of the day was supposed to represent speed in getting away; Austins use these figures for the same purpose. During this sale no goods are charged at all; it is strictly cash. No telephone orders are taken; Austins want people to come into their store, where they will see not only what is on sale, but new Fall goods as well. Any alterations that have to be made in goods are charged only according to the actual time required in making such alterations.

Attractive Displays of Fall Goods; Fine Windows Seen in Montreal

Tempting Displays Attract the Attention of the Passerby—Pronounced Tendency Toward Aviation Togs—Reversible Leather Coats by R. J. Tooke—Glen Case's Windows.

BRACING winds and showery weather have been ushered in with September, and Montreal stores are featuring some unusually attractive displays of early Fall haberdashery and clothing, tempting alike to passer-by and connoisseur in smart wearing apparel. Quite the newest feature observed this month is the pronounced tendency towards aviation togs of all sorts, which are now becoming a recognized feature of up-to-date stores dealing in men's wear. R. J. Tooke & Co. are showing several good looking English reversible leather and fabric coats in one of their windows, which are considerably enhanced by the accompaniment of walking sticks, gauntlet gloves, travelling caps and rugs, arranged with a skilful regard for spacing and effect. The whole display shows up well against solid oak panelling, with an unobtrusive drape of dull blue velvet to offset the neutral tones of the display. Their second series of windows is well planned to obviate the fault of overcrowding or intermingling of much miscellaneous merchandise. The entire window is separated into sections by the use of ornamental side divisions, and in each section is displayed a few well chosen models of the season's novelties in hats, shirts, ties, gloves, fall flannels and bath robes. The best points of a simple and even small asortment of stock displayed in this way are thus enhanced in an unusual degree, and none of the effect is lost through overcrowding or difficulties of arrangement.

Another remarkable display is being shown by Glen S. Case in his St. Catherine Street store windows. Against a natural dark wood panelling is placed an artistically draped length of velvet, the color of which varies in each section of the window. In the first is seen dull blue velvet against which a display of rough tweed coats shows up with distinction. In the second, the drapery is of old rose, in a shade reminiscent of crushed raspberry, which forms a delicate background for the newest designs in pyjamas and socks which are displayed on individual stands. Finally, against a setting of dull purple, is placed a smart collection of English overcoats and gloves, smartly designed and in keeping with the dignity of the entire display.

NOW KNOWN AS "PERRIN-KAYSER CO."

An announcement of general interest to the trade has just been made by the P. K. Company, with reference to its new name. Hereafter, this Company is to be known as the "Perrin-Kayser Company" and no longer by its initials, P. K. only. The reason for the change is due to the amalgamation, a year ago, of the French firm of Perrin Freres with the American firm of Kayser & Co. Owing to unforseen legal delays, connected with the drawing up of a charter, which were purely matters of form, the present title of the firm could not be used, and therefore it was considered simpler to adopt its initials pro. tem. There has been no change whatever in the personnel of the company, and its policy remains the same as before. The purpose of the combined companies is to handle Perrin's gloves, Kayser gloves, and Radium silk hosiery, which will be sold and distributed by the company exclusively. Each branch of this important company is a shareholder in the business of the other, and the total number of factories included in the amalgamation is an indication of the magnitude of the concern as a whole. There are some fourteen factories in France, still others in England and Canada, while in the United States there are twenty-two at the present time. The headquarters for Canada is situated in the Sommer Building, Mayor St., Montreal.

A Men's Wear Review representative recently interviewed the firm of Grant Holden and Graham, of Ottawa, with reference to the situation in the heavier lines of canvas goods for spring and was informed that existing prices quoted on all lines are approximately 40 per cent. higher than pre-war prices and are likely to go higher on all grades of canvas. Present prices will hold good until February next and travellers are expected to leave about January for fall orders.

Business in all lines such as tents, awnings, tarpaulins and all lumbermen's and contractors' supplies is reported good. A fair percentage of cancellations of this season's orders came from the west but business in Eastern Canada is excellent. No decline in prices is anticipated as the demand in general is much greater than the supply produced, and all manufacturers in these lines prefer not to manufacture goods unless on order. Business, they say, is too uncertain in sporting commodities especially and most lines are kept on hand partly made so that rush orders can be handled almost as quickly as though the goods were already finished.

Mackinaws, it is said, will not advance in price for the season of 1920-21 as a falling off in price has occurred in the heavier yarns. The mackinaw is a Canadian garment "par excellence" and is being featured this season in a number of new and artistic patterns, remarkably attractive for sports and even for city wear.

TRIPLE MILLER WATERPROOF VALUE
Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN
D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

A.P.H. Pants
Guaranteed all pure sheep wool. Best and strongest working pants in Canada. Ask for price list and sample.
CLAYTON & SONS, HALIFAX

Telephone East 7526
GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS
FOR
Ladies and Men
We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
SCHWARTZMAN BROS.
1448 St. Lawrence Blvd. Montreal

There are two methods of Knitting Underwear in Canada —

1. One is "CEETEE" knitted on fashioning knitting machines and made *only* by Turnbull's—and by no other manufacturer in Canada.

2. Then there is the underwear knitted on circular machines such as are used by every manufacturer in Canada as well as Turnbull's.

"CEETEE"
THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK

Good appearance, wonderful softness, ease and comfort of fit, with quality always first—the best yarns, the most modern process of manufacture are embodied in all Turnbull's underwear.

For over 60 years Turnbull's have been making high-grade knitted underwear.

The C. Turnbull Co. of Galt, Limited
Galt -- Ontario

Outing Shirts 1921

Dufferin Shirts

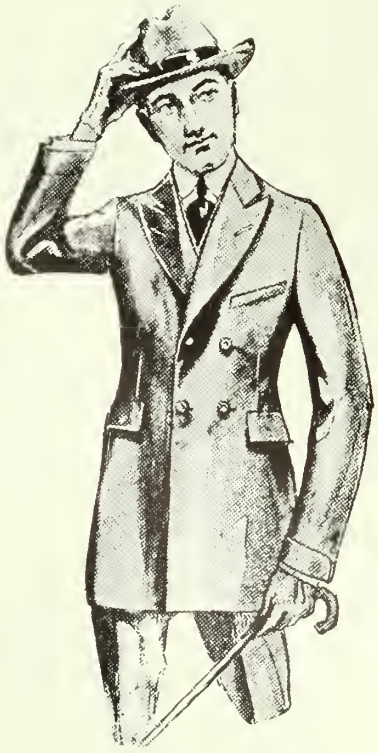
Fall Sorting 1920

Night Shirts
Pyjamas
Bath Robes
House Coats

Our travellers are now showing our lines for Spring, 1921. If you are not called on, write us, we will be pleased to send you samples.

We are prepared to look after your order for Night Shirts, Pyjamas, Bath Robes and House Coats for Fall, 1920.

The Dufferin Shirt Co., Limited
914-916 Dufferin Street
TORONTO



SPRING 1921

This month will again see our travellers on the road displaying our full line of men's clothing.

Smartness of effect and quality has been the keynote of our judgment in selecting cloths and style, the latter to suit the extreme taste of the young man, and also for the man of more mature years.

Greater attention than ever has been paid to our prices with an eye to keeping them to as low a level as possible, making our values extremely tempting, although labor and the raw market are still high.

Our range overlooked this season would be truly a misfortune.

Fairly representative stock on hand to meet immediate requirements.

Toronto Clothing Mfg. Company
200-206 Adelaide St. W., Toronto

The BROCK Hat
MADE IN BROCKVILLE, CANADA.
AS usual — we advise that you place your order early and cover your requirements fully!
Our travellers will shortly show you a range of new and distinct styles.
The
Wolthausen Hat Corporation
Limited
Head Office and Factory : BROCKVILLE, ONT.
Salesrooms :
Montreal : Mappin & Webb Bldg.
Toronto : Cosgrave Bldg.
Vancouver : 315 Bower Block.
Winnipeg : 228 Curry Block

Medium Price

Special-Order-Clothing

Sure Profits No Investment

Your credit advisers will tell you that it is good business to keep your clothing stock down this season. "Be short on goods and long on money" is the safest system just now. To do this and still give your customers adequate service is possible with

DAVIS BROS.

Special - Order - Service

SUITS . . . . . $25.00 to $50.00
OVERCOATS $35.00 to $50.00
TROUSERS . $ 6.00 to $12.00

This system supplies high-grade, medium price, tailored-to-measure clothing to Canadian men through dealer agents from coast to coast. Davis Bros. agents are making good profits—and a sure profit on every sale without investment on their part.

Your territory may be open—Write us to-day for samples of suitings, coatings and trouserings, along with style books and measuring chart.

DAVIS BROS.

MAKERS OF EVERYMAN'S CLOTHES

"Everyman's" TRADE MFD BY DAVIS BROS MARK

HAMILTON
ONTARIO

Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system.

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

NOW

The Kay Cornforth Co.

formerly

The Kay Cutting Company

Manufacturers of

TEXTILE NARROW FABRICS

WAIST BAND CANVAS

and
Bias or Straight Cut Binding of every description

SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up.

CUTTING

Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company
373 Aqueduct St., Montreal
Stocks carried at TORONTO and WINNIPEG

463/5 Yellow grain horsehide, unlined glove sewn outseam, double palm, welted thumb, grey split back, patent string fastener.

ACME
TRADE MARK

DOUBLE-LIFE GLOVES

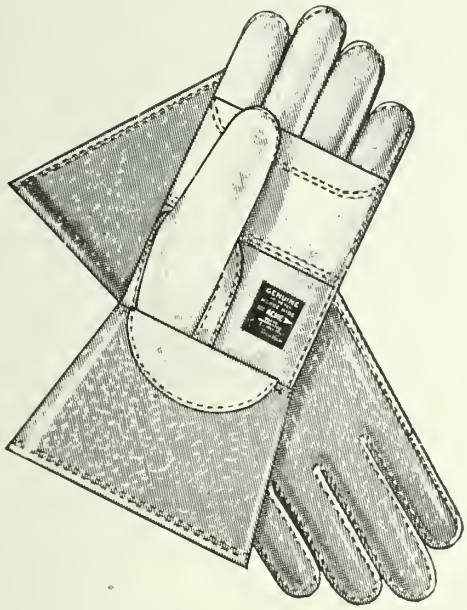
. . . WINNERS FOR . . .

Industrial Workers

That double palm is a guaranty of double wear.

These gloves bring repeat business.

Immediate Delivery



476/5 Yellow grain horsehide, double palm, unlined gauntlet glove sewn outseam, welted thumb, grey split back and cuff.

ACME GLOVE WORKS LIMITED
MONTREAL

TRADE MARK

HERCULES

UNPRECEDENTED VALUE

IS REPRESENTED IN THE

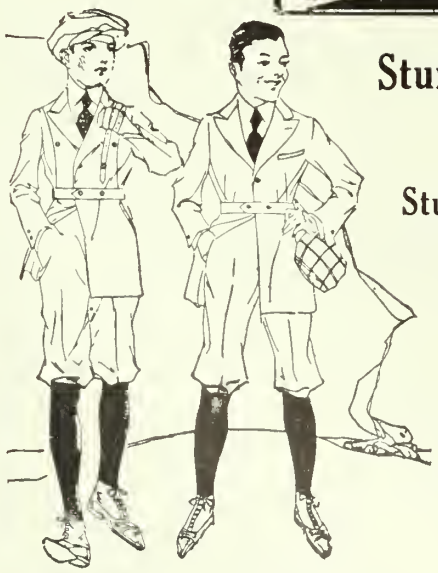
"Hercules" Shirt

Our work shirts are made of extra-heavy percale, and other durable materials.
You will sell them with ease, because they are the smartest-looking, best-wearing garments on the market to-day.
Our splendid variety of Negligee shirts vie with them in excellence, and are just as popular.
Our representatives are now showing Fall and Spring range of samples.
Should you require shipments prior to our agents calling upon you, we will be pleased to forward samples and prices.

The Hercules Garment Co., Limited

Head Office: Montreal

FACTORIES: MONTREAL and LOUISEVILLE, P.Q.



Sturdy Suits

for

Sturdy Boys

Lion Brand Clothing

A juvenile line that for satisfaction cannot be excelled.

Manufactured by

The Jackson Mfg. Co., Limited
CLINTON, ONTARIO

Factories at

Clinton, Goderich, Exeter and Hensall

PREPAREDNESS

Is a Big word but a small meaning.
Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systematizing for your Business and insure success and prosperity for 1920.

McNabb's Sales System

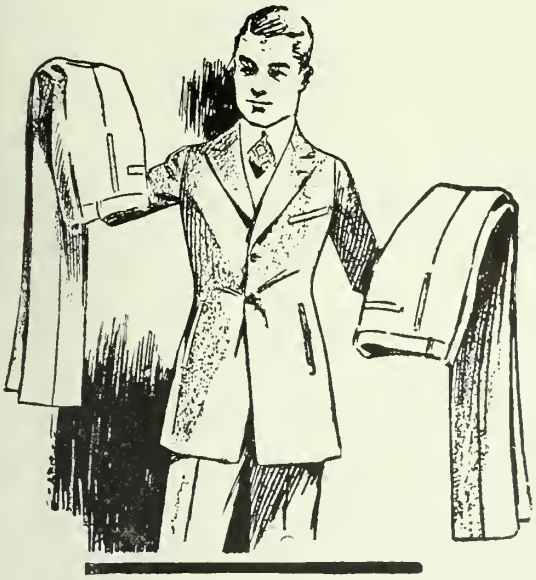
158 Wallace Ave. Toronto, Ont.

PHONE KENWOOD 1443

CONDENSED ADVERTISEMENTS

Five cents per word per insertion. Ten cents extra for box number.

A THOROUGHLY TRAINED SALESMAN WITH HIGHEST GRADE experience in haberdashery is desirous of obtaining employment in the Canadian West; fully competent to fill the position of buyer and manager; familiar with both English and American brands of men's furnishings; an opportunity to prove worth is desired. Apply Box 205, Men's Wear Review, 143-153 University Ave., Toronto.



When you sell a man HAUGH BRAND Trousers you give him workmanship, finish, style and fit that will please him, and bring you his further custom.

THIS "REGULAR" BOY

wearing the HAUGH BRAND Kiddies' garment has become familiar to Readers of leading Magazine from Coast to Coast. Your customers will need no introduction to this recognized necessity in the child's wardrobe.

This garment has won first place in its line because of its attractiveness, its utility, and its sound sturdiness. Common sense recommends it to mothers; solid comfort wins the favor of the Kiddies.

For Boys and Girls—2 to 7 years.

ARM & HAMMER BRAND
SHIRTS
OVERALLS
J·A·HAUGH MFG. CO., LTD.

ARM & HAMMER BRAND Shirts and Overalls are dependable, made to satisfy and they do—always. They are made to resist wear, reinforced just where they should be, and roomy to give comfort and protection to every movement of the body.

Let your order cover your present and near future requirements.

SEE Our Travellers—Now Out.

The J. A. Haugh Mfg. Co., Ltd.

TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats

FOUNTAIN BRAND

Clothing Manufacturers

Have you figured out the money lost through using poor thread? The best Irish Linen Thread costs but little more. There is no waste time with short ends or breaks. Try

"Fountain Brand" Irish Linen Thread

Manufactured by

Island Spinning Co. Ltd., Lisburn, Ireland

The patent cop used to spool this thread is a special non-snarl one which assures you of a continuous run.

One Trial Will Convince You.

½-lb. and 1-lb. Patent Wind Cops; 1, 2 and 4 oz. spools.
Colors—Black, White, Whitey Brown

SOLE AGENTS FOR CANADA:

Walter Williams & Co., Limited

MONTREAL	QUEBEC	VANCOUVER	TORONTO
508 Read Building	533 St. Valier St.	217 Crown Building	20 Wellington St. W.

The Deacon Shirt Co.

Manufacturers of:

Starched Shirts, Working and Outing Shirts, Flannel Shirts, Viyellas, Clydellas, Sateens, Oxfords, Tweeds, Drills, Etc.

Our range for Spring 1921 is now being shown by our representatives
See our lines, and place your order early

The Deacon Shirt Co.
Belleville Ontario

Individuality and Good Taste

are the features of

FELS AND LIPPÉ CLOTHES

Fels & Lippe clothes are characterized by distinctive style. They are the creation of designers of fashion—a correct interpretation of the dress tendencies of the day.

You will find our new and interesting range of clothes replete with items of interest. In presenting these attractive, popular-priced models to you (models of every variety of design and coloring) we submit a proposition worthy of your highest consideration.

Our representatives will call shortly—or a card will bring them —and will bespeak your careful consideration of our productions.

Fels & Lippé

292 St. Catherine St. West

MONTREAL

Do You Always Dress Your Windows With "Dude" Clothes ?

MOST of the men's wear store windows of the country are filled with the smart suits and accessories that appeal to the "dressy" instinct of the male buyer. There is a monotonous sameness about hundreds of store windows for this reason—all filled with "Nifticuts" and "Swagger-styles" surrounded by the latest in fuzzy hats, lurid neckwear and passionate hosiery. These displays are fit and proper as trade-compellers if they are not overdone twelve months in the year.

A real opportunity presents itself to make an appeal that is different for the trade of thousands of men by dressing one of your windows with a big display of

KITCHEN'S "Railroad Signal" OVERALLS and WORKSHIRTS

Make a place for the presentation of the best work garments to a large section of the male population and you will not regret it. You cannot expect to attract your share of the enormous overall and work garment trade unless you make the direct appeal through your windows. If you simply place your overalls on the shelves and do all your heavy window advertising on stylish clothes you will not more than half develop your work garment trade.

An interesting display of Kitchen Overalls (every trade invites your ingenuity for developing striking windows) will stop people in their tracks like interesting news on a bulletin board. Your window dresser will get results in his work if he only puts a hod of bricks on a workman's shoulder and writes a show card about the new building in your town.

Kitchen's are ready to afford you every co-operation and display service at their command. Their Railroad Signal lines permit a wide range of displays. Their coast to coast advertising supports and dignifies every window show. You will accomplish creditable and interest-compelling windows and put action into your work garment stock when you put on a big Kitchen display.

Write us about co-operating on a new workers' window that will bring business to your store.

The Kitchen Overall & Shirt Co., Ltd. - Brantford, Ontario

THIS

is one of our new cloth hats with black ribbon band in all wool fawn velour. It is really a winner for Fall trade as well as Spring. Not freakish, but with that quiet good taste and excellence of style that is the goal of every designer. Also made in a wide variety of plain tweeds and overchecks. Careful tailoring is evident in every last stitch. Prices range from $36.00 dozen up.

Right now, while you are planning for a big and better business, do not fail to see our

Special line at $24.00 dozen up.

EXTRA SPECIAL—Men's and Boys' Caps from $12.00 to $15.00 dozen.

A post card will bring samples or call from our travellers. Make sure of your share of the big business these hats will bring.

J&S FOR BETTER HEADWEAR BRAND

J. Samuels & Sons

79 PETER ST. - TORONTO

"Craftana"

Registered No 262005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods House

Artistic Styling

Without Extravagance

either of price or design, is the dominant feature of "Tailor Craft"

Men's Suits

and

Overcoats

Our line of

Boys' Suits

is similarly attractive and serviceable.

Travellers are leaving with a complete line of our Spring, 1921, Models. We have also a large variety on hand of "Tailor Craft" models for immediate shipment.

Let us have your requirements.

Dominion Clothing Co.

57 St. Paul St. W., Montreal

Fall 1920 Made-to-Measure Clothing

Provide yourself with a line distinguished for

Quality

and secure your share of this important trade.

Spring 1921 Ready Made

Our travellers are now out with Spring and Summer Stock Lines.

Please give particular considera-ation to our

Young Men's Models

some of which have been accept-ed as standard styles by the *International Designers Asso-ciation* and the *Fashion Book Publishers.*

THE CAMPBELL MFG. CO., LIMITED

MONTREAL

There's Enjoyment Selling a Profitable Line—say

"G.H.G."

Mackinaws

Our "Durabil" mackinaws are made from the finest Canadian Fleeced Wool, real good, from the texture of the cloth to the finished fashionable coat. You can give your customers a choice of various checks and colorings, for either work, sport, city wear, or motoring—suitable for every individual taste and desire.

We carry also a full line of Sweaters, Underwear, Blankets, Overalls, Mitts and Gloves, Caps, Moccasins, Rubber Footwear, Snowshoes, etc.

On request we will mail you our illustrated price list.

Grant-Holden-Graham

Limited

Ottawa, Canada

Wholesale Manufacturers and Importers

Peck's

A Reason

for the popularity of

Peck's Clothes for MEN, YOUNG MEN and BOYS is that

Quality is tailored right into them. It does not rest lightly on the fact that we use high-grade woollens, or that we style our garments with distinction or snap.

Quality is sewn into every seam, shaped into every detail of drape, built up from the inside on a foundation of the finest trimmings we can buy.

Therefore, this real quality does not wear off—it stays to the end of the garment's life.

Our representatives will shortly be showing our Spring range to the trade, and we advise you to submit it to a careful inspection because it embodies many attractive propositions to every aggressive dealer.

John W. Peck & Company, Limited

Makers of Men's and Boys' Clothing, Shirts, Caps, etc.

Montreal -- Winnipeg -- Vancouver

Peck's

Are New Ideas Needed In The Shirt Trade?

We consider them in some cases a wonderful asset, but as far as the majority of progressive dealers are concerned they are not absolutely necessary, because *they* (the dealers) realize the amount of prestige they can derive from a customer who has been satisfied with a shirt purchased from them.

PECK'S SHIRTS

Through their integrity and fitting qualities have created and maintained a reputation among fastidious dressers as being a Shirt that exemplifies Quality in every detail.

The careful blending of harmonious colors and designs account for the powers of attraction they possess. This when combined with the degree of satisfaction-rendering qualities results in the reason for discriminating dealers stocking them. "They are an assurance of Pleased Customers."

Your Headwear Trade

PECK'S CAPS

Is of as much importance to you as any other department in your store. We, realizing this, have always striven to provide you with a method of maintaining its importance by increasing its popularity with your customers.

In stocking Peck's Caps you are providing your clientele with a cap that is fashioned from carefully selected materials into models that are neat and distinctive by expert workmanship that is excellently supervised and inspected.

Our travellers will shortly leave for their respective territories with a full assortment of shirts and caps.

John W. Peck & Company, Limited

Makers of Men's and Boys' Clothing, Shirts, Caps, etc.

Montreal -- Winnipeg -- Vancouver

Newest Fashions

TRADE MARK REG'D

QUALITY

New Era

CLOTHING

'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

"New Era" Styl

Our samples for Spring in Suits and Overcoats in the "New Era" assortment are better than we can tell you; their selling possibilities are exceptional.

Each and every model, whether for **Men, Young Men, or Boys,** has been approved by our board of designers, and comprise the latest in refinements worth featuring.

"NEW ERA" clothes are profitable to handle, in view of their popular price and the reputation they give your store for quality and value.

"'Tis the Quality behi

Matchless Tailoring

THE FREEDM

SOMMER BUILI

TRADE MARK REG'D
QUALITY
New Era
CLOTHING
'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

Greatest Values

r Spring Selling

In order to give our customers an opportunity to be able to accurately estimate their Spring requirements after the Fall season has opened, our representatives will be later this season. They will, however, start out about Oct. 1st with what we consider the finest range of men's and boys' clothing that we have ever offered.

name that counts"

N COMPANY
G, MONTREAL

Peerless
Materials

"Style Clothes"

CHARACTER & INDIVIDUALITY

For Spring 1921

You know what selling clothes means under the unusual market conditions.

You know that every purchaser is looking for full value for his money—durability plus style.

Now consider these **two factors** and compare Style Clothes—the result, we feel sure, will be that you will indorse our Spring showing, realizing that we have done our part to facilitate a bigger trade than hitherto. The best materials are only good enough for Style Clothes and the price is Right.

Travellers will go out with complete range of new Spring styles about Sept. 15th.

Style Clothes Limited

SUCCESSORS TO THE WEARBEST CLOTHING MANUFACTURING CO.

Salesrooms and Factory:

149 Notre Dame St. W., Montreal

THIS LABEL ON THE CELLULAR CLOTHING Co. Ltd. AERTEX LONDON *ALL GARMENTS*

THE FAMOUS "AERTEX"

The Cellular Clothing Co., Ltd., of London, Eng., beg to announce to customers and the trade the establishment of a branch warehouse in Canada, where a representative stock of the *Famous "AERTEX" Garments* will be found.

Retailers are advised that hereafter all enquiries for *"AERTEX"* goods will be dealt with through our Montreal warehouse, and all quotations made in Canadian currency, prices F.O.B. Montreal.

The Cellular Clothing Co., Ltd., take pleasure in notifying you that our Canadian branch will be administered by DENT, ALLCROFT & CO. (CANADA) LIMITED and our range of samples will be submitted for your kind inspection by representatives already calling upon you with *DENT'S GLOVES.*

An extensive advertising campaign has been arranged for by means of which the special attributes of *"AERTEX" CELLULAR GARMENTS* will be placed directly and prominently before the Canadian buying public.

Merchants are cordially invited to stock this well-known merchandise, with the assurance of satisfactory results to themselves and their clients.

ONCE YOUR CUSTOMER HAS WORN

"AERTEX"

HE WILL "STAY WITH IT"

CELLULAR CLOTHING CO., LIMITED

WILDER BUILDING

BLEURY STREET

MONTREAL, P.Q.

Popularity

goes hand-in-hand with our line of men's, youths' and boys' suits, because they combine sterling merit with correct fashion at prices surprisingly low.

For your immediate needs we can supply from a full range of popular-priced models.

Our travellers are on the road with a complete range of New Styles for Spring, also an interesting line of Men's and Boys' Pants.

EASTERN PANTS MANUFACTURING CO.
324 NOTRE DAME ST. WEST MONTREAL, QUE.
Makers of
MEN'S, YOUTHS' AND BOYS' PANTS AND BOYS' SUITS.

Who Sells The Line You Are Looking For?

Very likely you can find it in the Men's Wear Review.

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All-purpose Weather Coats for Men, Women, Boys and Girls

"Made in Canada"

Dominion Raynsters

are the Fall Coats that build business. They appeal to the eye with their smart styles and attractive colorings. They appeal to the judgment with their double usefulness, being suitable to all weather, wet or dry.

They are sensible, practical and economical and are made in a wide range of popular-priced models as well as the finer kind. No matter what the style or price, every coat that carries the RAYNSTER label is backed by the guarantee of the largest rubber organization in Canada—a protection to you and an assurance of satisfaction to your customers.

Our Service Branches carry the full line of "DOMINION RAYNSTERS" and can fill your orders from stock.

DOMINION RUBBER SYSTEM

CANADIAN CONSOLIDATED RUBBER CO. LIMITED
DOMINION RUBBER SYSTEM
AND ASSOCIATED COMPANIES

Service Branches located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, London, Kitchener, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Edmonton, Calgary, Lethbridge, Vancouver and Victoria.

Thintex

A NEW

Tooke

COLLAR

THINTEX

A new Summer lightweight model. Two-ply top, three-ply band. Very smart low effect. Band 1"—Points 2".

Ready for Delivery — Price $2.10 Per Doz.

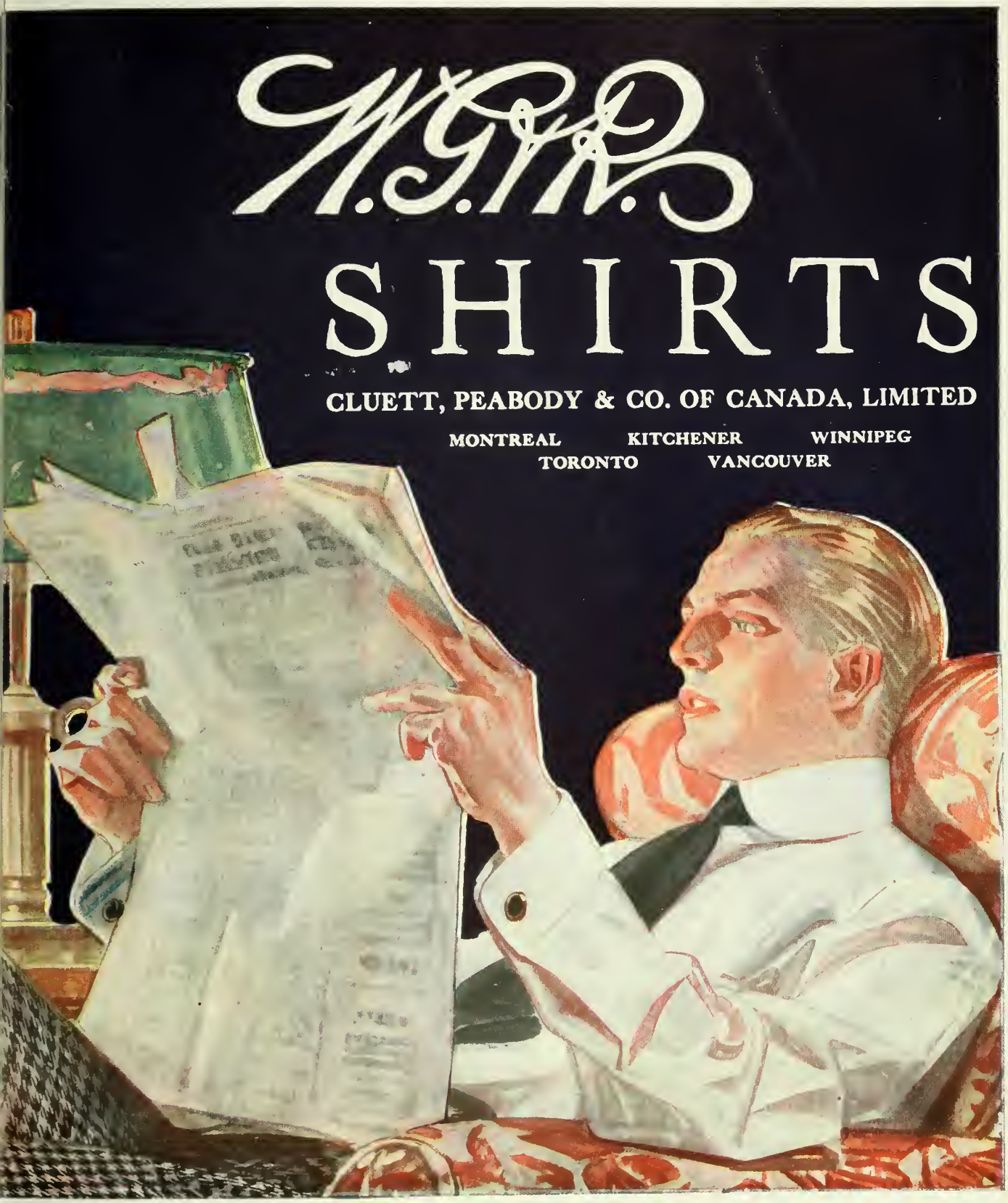
Can you use a Collar or Shirt Lantern Slide? If you can, write Head Office, Montreal.

TOOKE BROS., LIMITED

MONTREAL TORONTO WINNIPEG VANCOUVER

MEN'S WEAR REVIEW

Vol. X | Publication Office: Toronto, October, 1920 | No. 10



A Good Rule

to follow in winning the confidence of the worth-while customers is to feature only dependable, trade-marked goods.

The more exacting and severe the requirements are the higher the appreciation of—

ART CLOTHES

COOK BROS. & ALLEN LIMITED

For Men and Young Men
MADE-TO-MEASURE

The Trade-Mark is Your Protection

A few more Agencies to be placed

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

MEN'S WEAR REVIEW, October, 1920. Volume X. Published every month by the MacLean Publishing Co., Limited, 143-153 University Ave., Toronto. Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

Glovers-Craft Men's Fine Gloves

WINTER and zero weather are approaching — your glove trade will be in full swing. Glovers-Craft fine gloves, made from the genuine Cape, Mocha or Peccary, are unusually soft and delightful to wear. They are sure sellers and stay sold. They are made to wear, not tear and rip. Our range includes a fine collection of lined and unlined gloves in a variety of styles for ladies, gentlemen and children.

Grey Mocha Fine Glove for dress wear, completely lined with blue rabbit skin, sewn outseams and strong dome fastener.

Unlined Motor Gauntlet, of real Cape with strap on back, large cuff and gusset, leather bound and plain back decoration.

Unlined Fancy Driving Glove, made of genuine Peccary skin, strongly sewn outseam, with back decoration and dome fastener.

We manufacture all classes of Individual and Heavy Work Mitts and Gloves, Horsehide Moccasins and fancy lined Leather Slippers.

Write for prices and samples—gladly submitted.

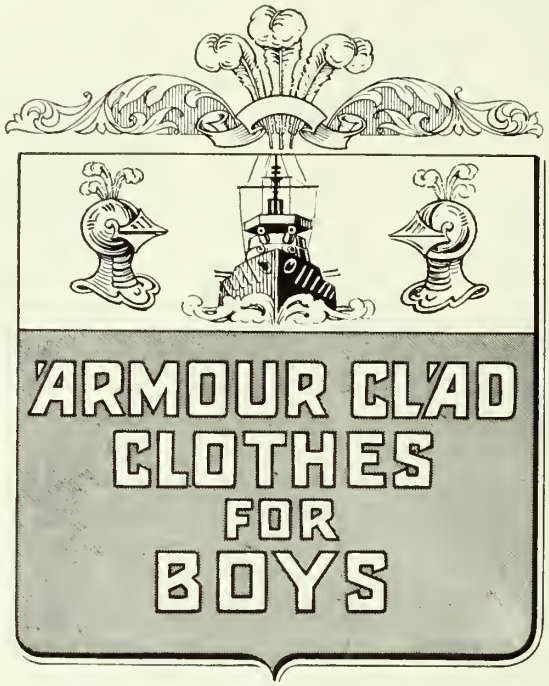
Glovers-Craft, Limited

P.O. BOX 1026

Montreal

Organized and supervised by Canadian experts, having upwards of twenty years' practical experience.

Greatest Values



"HAVE YOUR LAD
ARMOUR CLAD"

ANNOUNCING A FEATURE BOY'S SUIT

We announce that we have evolved what we consider the most practical "double-wear" boy's suit that has ever been placed on the market.

This suit has been made possible through the invention of a process which thoroughly attaches a piece of cloth on another by means of hundreds of invisible stitches, making the whole a double fabric, but still preserving the softness and pliability of the original cloth.

"'Tis the Quality behi

Matchless Tailoring

THE FREEDM
SOMMER BUILI

TRADE MARK REG'D
QUALITY
New Era
CLOTHING
'TIS THE QUALITY BEHIND THE NAME THAT COUNTS

Newest Fashions

AN "ARMOUR CLAD" SUIT

This Explains It

ARMOUR CLAD where the wear comes with a double thickness of cloth—a lining at the high spots, welded on like the armour protection of a battleship.

The wear points have been thoroughly reinforced, and the suit is protected in its vulnerable spots. It will be satisfactory to the customer, and profitable for the merchant to handle this line.

Our travellers leave for their respective territories on Oct. 15th. Wait for them.

e name that counts"

AN COMPANY
NG, MONTREAL

Peerless Materials

ADMIRAL
COSY COMFORT
UNDERWEAR
THE HEIGHT OF SATISFACTION
MADE IN CANADA
GUARANTEED
UNSHRINKABLE
SALES AGENT TO
WHOLESALE TRADE
C. O. PATON
23 FOY BUILDING
TORONTO

THE Lang SHIRT

"for Well-Dressed Men"

Lang Shirts are different from ordinary shirts—they are in a class by themselves.

They are made from shirtings exclusive in character, distinctive in style and color combination.

Made in desirable sleeve lengths, with your own name on every shirt if you so desire, which means an exclusiveness.

This is a line of shirts that will enable you to cater to the very best trade in town.

Our stocks are ready. Prompt deliveries assured for Spring.

The Lang Shirt Company, Ltd.

Kitchener, Ontario

Coppley, Noyes & Randall, Limited
Hamilton, Ontario
Manufacturers of Men's and Boys' High-Grade Clothing

For The Well-Dressed Man

Be well dressed and meet the world with that confidence which always brings success.

Our garments are made by master craftsmen from a wide range of new fabrics—assuring you the best in tailoring at reasonable prices.

C N & R

This service gives you quality in special order tailoring at moderate prices. Each garment is individually cut and made up in custom-tailored principles.

Spring 1921 range of Clothes for men, young men and boys are now being offered for your inspection.

Coppley, Noyes & Randall, Limited

Hamilton, Ontario

MONARCH-KNIT BATHING SUITS

The range now in our Travellers' hands represents all that is newest in knitted bathing attire for men, women and children.

Be sure to see also our range of Men's and Boys' Sweater Coats and Jerseys. These goods have the style, fit and finish that will assure quick sales and complete satisfaction for every customer.

The Monarch Knitting Co., Limited

HEAD OFFICE: DUNNVILLE, ONT.

Factories at Dunnville, St. Catharines and St. Thomas, Ont., and Buffalo, N.Y.

MONARCH-KNIT HOSIERY

For Men

See the range now being shown by our Travellers. Note the style, fit, finish, value and attractive packing of this fine Canadian product.

Our range for Spring has many new and attractive features.

Be sure to see also our new range of Sweaters, Pullovers and Jerseys for Men and Boys.

MONARCH KNITTING CO., LIMITED
HEAD OFFICE: DUNNVILLE, ONT.

FACTORIES AT DUNNVILLE, ST. CATHARINES AND ST. THOMAS, ONT., AND BUFFALO, N.Y.

HICKOK

Are You Prepared to Meet the Christmas Demand for Hickok Belts and Buckles *in Christmas Boxes?*

ARE you prepared to meet the Christmas demand for HICKOK Belts and Buckles?

The early, enormous increase in our Christmas sales is a strong indication that dealers everywhere have been quick to foresee the tremendous demand for HICKOK Belts and Buckles in Christmas Boxes that is certain to come this year.

We have spared neither effort nor money in our plans for helping HICKOK Dealers to *sell more Hickok Belts and Buckles this Christmas than they have ever sold before.*

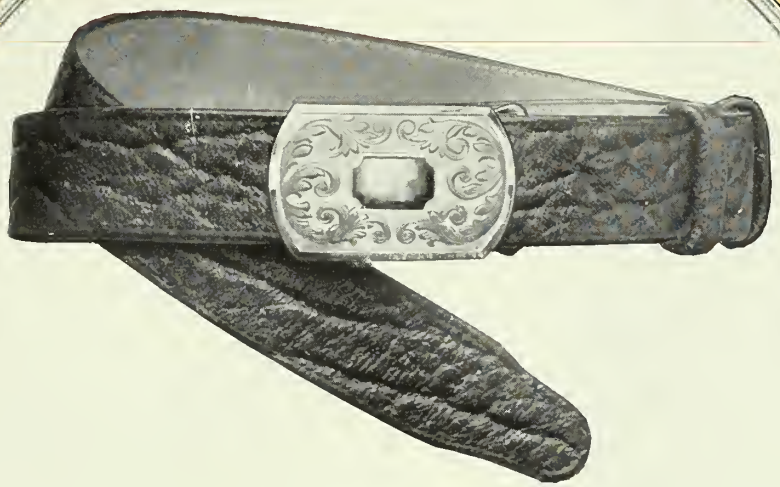
WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles

The HICKOK MFG. CO., Ltd., *33 Richmond St., West, Toronto, Ont.*

HICKOK



The HICKOK Gift Belts and Buckles are finer this season than ever before. In style, material and workmanship they represent the highest attainment in belt-making.

DEALERS: Place orders with us early, so we may give our best attention to your requirements.

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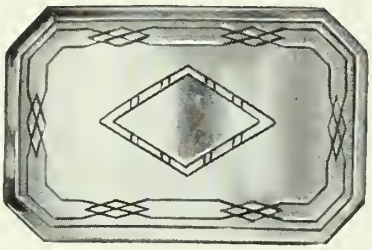

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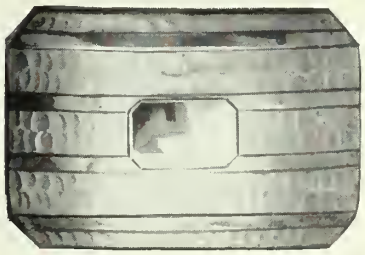

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No. 2816

WRITE for the new Hickok Catalogue

HICKOK Belts & Buckles

The Largest and Only Factory in the World Manufacturing Belts and Buckles

The HICKOK MFG. CO., Ltd., *33 Richmond St., West, Toronto, Ont.*

Peck's

100 PER CENT. VALUE-GIVING

Discriminating men insist upon securing clothes bearing Peck's label, as it is a criterion of SMART STYLE, clean-cut FIT and most important LASTING WEAR.

The clothes PECK'S turn out are uniform in style, quality and workmanship. Every suit is tailored with the same care, every stitch sewn into it is as important as the making of the suit itself. Every aggressive dealer will readily realize the increased patronage and profit he may enjoy by handling clothes of such qualities. When he makes a sale, he is confident in what he says, because he himself is confident in the clothes he is selling. Write us to-day.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

VANCOUVER MONT

Peck's

HOW LONG WILL THIS SUIT LAST?

That is the question. It may be hurled at the dealer in various manners. At all times it is the background lodged securely in every customer's mind. And to-day, more than ever, the dealer has got to meet this answer with facts that show results.

Boys will be boys, and naturally, their clothes experience a wear of the most strenuous nature. Do you sell clothes that will counterbalance such a wear as this? When you sell a suit of boys' clothes, are you sure you will see the same customer when the time comes for another suit?

The STYLE, QUALITY and WORKMANSHIP built into every PECK suit is never questioned, because we have made it our policy and practice to obtain the best material to be had and also expert tailoring and designing. With the mediums, it is possible for us to produce clothes that will stand a protracted life.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

AL WINNIPEG

INSURE YOUR SALES

When you hear the word

PERRIN

you immediately think of gloves. Perrin's gloves are universally known and used for their smart style, long-life wearing qualities, correct weight, size and color.

We are now making gloves in our own Montreal factory. The dealer carrying these well-known gloves need not go into any lengthy explanation about them wherever a sale is concerned, as the qualities embodied in Perrin's gloves speak for themselves, as in the past.

Our salesmen are now on the road with a complete showing of our lined and unlined styles for Winter and Spring.

Perrin Kayser Company, Limited

Successors to Perrin Freres et Cie

Sommer Building, MONTREAL

Broadway BRAND

Clothes
for exacting men

Broadway Clothes

The words that stand for complete satisfaction in

Men's Suits and Overcoats

If style, durability and the highest standard of tailoring appeal to you—if you want merchandise that stays sold—then

Broadway Clothes

is the line for you to handle.

You will also be interested in our Broadway Made-to-Measure System—simple and satisfactory. When you are in a position to give the particular man just what he wants—a suit made to his own particular measure—you are building a firm foundation for the best business in your town.

Our travellers will be glad to show you samples of our smart, dependable Broadway line for Spring, 1921.

Your request for particulars, whether written, phoned or wired, will receive prompt attention.

Randall & Johnston
Limited
TORONTO

MEN'S SUITS

$15.00

Jack Frost is on his way; get prepared for him. Our $15.00 suits took the market by stampede, and we have a long string of satisfied customers who are writing us inquiring what we are doing for Jack. We have been using our lead and came out with another bumper. We are now offering along with the $15.00 suits—

Good

WARM ULSTERS

$18.50

In order to get there we have to make a tremendous turnover on a very small profit and short terms to roll the ball fast, so this Special offer at this special Price is at the Special Terms of net 10 days 1st following.

We will send you a sample dozen on request charges prepaid.

Write to-day.

GARIEPY & FRANK

Men's and Young Men's Clothes Specialists

234 St. Lawrence Boulevard Montreal, Que.

There's Enjoyment Selling a Profitable Line—say

"G.H.G." Mackinaws

Our "Durabil" mackinaws are made from the finest Canadian Fleeced Wool, real good, from the texture of the cloth to the finished fashionable coat. You can give your customers a choice of various checks and colorings, for either work, sport, city wear, or motoring—suitable for every individual taste and desire.

We carry also a full line of Sweaters, Underwear, Blankets, Overalls, Mitts and Gloves, Caps, Moccasins, Rubber Footwear, Snowshoes, etc.

On request we will mail you our illustrated price list.

Grant-Holden-Graham
Limited
Ottawa, Canada
Wholesale Manufacturers and Importers

"Marcy"

The ARROW COLLAR Introduction for Fall

Cluett, Peabody & Co. of Canada, Limited, Montreal

MACKENZIE BRAND

Mackenzie Brand Products are built to stand the rough wear the "out-of-door" man will give them. They are sound in every stitch.

The Mackenzie line includes a remarkable showing of

Mackinaw Clothing, Shirts, Underwear, Socks, Sweaters, Overalls and Pants.

Are you selling them?—or is the other man reaping the good-will that their sales result in?

We will be pleased to forward you prices and information.

Write us to-day.

Mackenzie Limited

Ottawa Canada

TRADE MARK REG'D

UNIVERSITY CLOTHES

FOR MEN AND YOUNG MEN

Our Travellers Are Now Out

with one of the most complete ranges of

UNIVERSITY CLOTHES

consisting of correct styles and designs for Spring, 1921.

Our prices defy all competition and yet we have *not* sacrificed quality for the sake of price.

Examine our range closely. Compare styles, workmanship and many other improved details, and your verdict will be in favor of "UNIVERSITY CLOTHES."

Reserve your order until you have had a chance to compare our values and prices.

SMART STYLES FOR SPRING 1921

HOFFMAN, DUCOFFE & CO.

314 Notre Dame Street West - - MONTREAL

LEISHMAN QUALITY is a vital factor of success in swinging business your way. Authoritative style is incorporated in every line and detail of Leishman clothing.

The genuine value shown in our range for Spring, 1921, cannot be surpassed.

It will be to your own advantage to see and compare Leishman offerings before finally deciding on your Spring stock.

Wm. H. Leishman & Co., Limited

MAKERS OF

THE BEST TAILORED GARMENTS FOR MEN

LEISHMAN SPECIAL MEASURE SYSTEM enables you to give your customers individual style and satisfaction. The Leishman self-measuring forms are simplicity itself. They make it easy for you to give every "tailored - to - measure" man the sort of style and fit he requires.

There are still some openings for representatives for our special measure clothes. Drop us a line and we will send full particulars gladly.

68 Temperance St., Toronto

Mercury

UNDERWEAR

CASHMERE yarns of dependable quality being now obtainable, the Autumn of 1920 marks the return to the Mercury range of the finer qualities of Ribbed Wool, Silk and Wool and Cashmere Underwear—all in perfect-fitting Combinations—such as have been practically unobtainable since the second year of the Great War.

As Mercury Underwear has always been associated with the demand for fineness and quality, we take particular pleasure in this announcement.

Mercury Products also include half hose for men in fine Cashmere, Mercerized Lisle, Silk and Wool and Pure Silk.

Mercury Mills, Limited Hamilton, Ontario

Challenge Cleanable Collars.

The convenience and economy of Challenge Collars have made them popular with men of all classes — with the men who buy their collars at your store.

Take advantage of this opportunity. Capitalize the advertising that is making customers for you of men who have not yet tried Challenge Collars and the collars themselves will cement the bond between you and them.

You will get the benefit of this increasing demand in larger profits. Be ready to handle it.

Your jobber can supply you with all sizes and styles. Order from him to-day.

Write us for your supply of counter envelopes.
Our dealer helps place the merchandise where it invites inspection. Write us to-day about them.

The Arlington Co. of Canada
Limited
Montreal Toronto
Winnipeg Vancouver

8

PY-RA-LIN

CANADIAN CXL INDUSTRIES

Style-Craft
TAILORED CLOTHES

Clothes of Real Worth

An efficiently tailored suit or overcoat of good material proclaims its own value, even to the untrained eye, right up to the last thread of wear. Failing this, no one can possibly look well.

A suit of good material, well made, not only fits well, but looks well, and these are the points for which Style-Craft and Classic suits are distinguished.

These Brands give the best value throughout—good material, good workmanship, good fitting—all that a suit ought to be.

CLASSIC CLOTHES

E. G. HACHBORN & CO.

Style-Craft and Classic Clothes

ESTABLISHED 1898

TORONTO

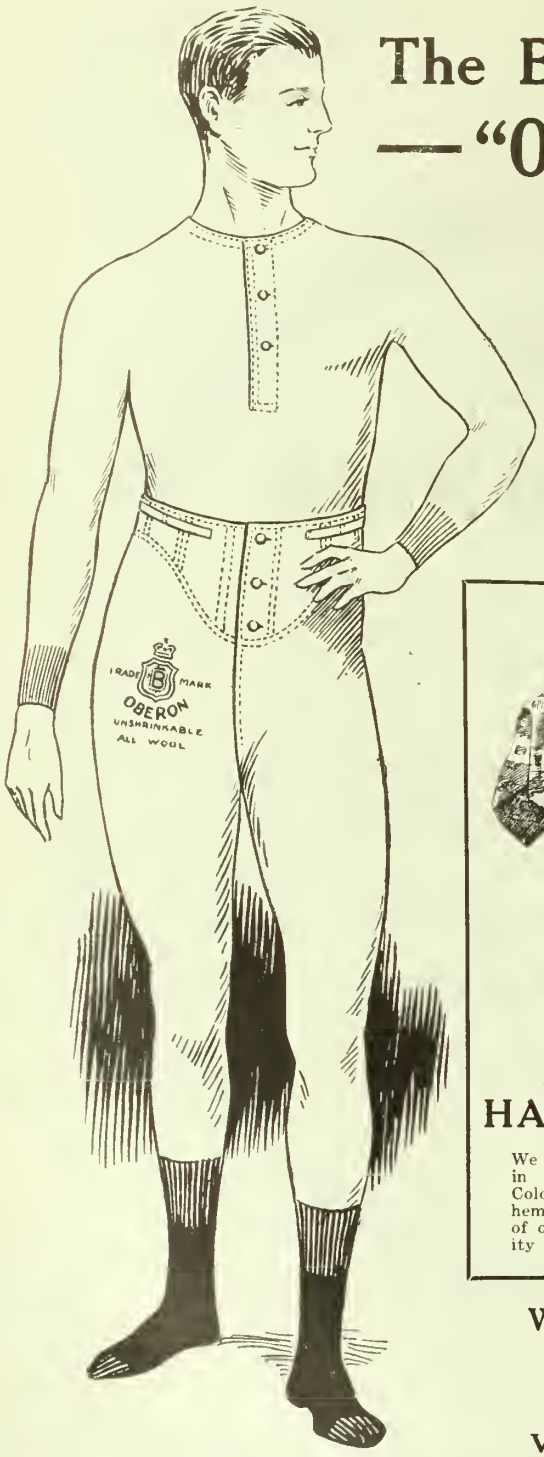
GEORGE BRETTLE & CO. LTD.

REGD.

TRADE MARK OBERON

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND



The Best Winter Underwear —"OBERON" UNDERWEAR

When you sell the customer "OBERON" Underwear you *know* that he will be pleased with the purchase. This famous Underwear is such an outstanding success because it is one hundred per cent. good, being right in quality, right in weight, right in cut and right in value. Our representatives will be pleased to show you the full range of samples — specially selected for the requirements of the Canadian trade.

For the Christmas Trade

MEN'S SILK HANDKERCHIEFS

We always hold well-assorted stocks in Madders, Plain Colours, Fancy Colours, and Jap Silks in plain, hemmed and hemstitched lines—all of our usual high standard of quality and excellent value.

"OBERON" NECKWEAR

Brettles are manufacturers of Neckwear, and have always in stock a wide and attractive range of Ties in tasteful and exclusive designs, in all up-to-date colourings and especially suitable for the better to best-class trade.

Samples at the Addresses below :

Western Provinces:
Mr. G. E. Ledder,
62 Grace Court,
Cornox Street,
Vancouver - B.C.

Eastern Provinces:
Marshall & Harding
Carlaw Bldg.,
Wellington St. W.,
Toronto

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

TO be sure of securing First Edition styles, make your selection from our new range of Hats.

They are guaranteed "best sellers"

The BROCK Hat

MADE IN BROCKVILLE, CANADA.

The Hat that carries a Smile !

Advertised from Coast to Coast

The Wolthausen Hat Corporation,

Limited

Head Office and Factory : BROCKVILLE, ONT.

Salesrooms :

Montreal : Mappin & Webb Bldg.
Toronto : Cosgrave Bldg.
Vancouver : 315 Bower Block
Winnipeg : 228 Curry Block

NEW CUSTOMERS ARE WAITING FOR YOU!

Have you ever noticed how many "customers" go to the other fellow, while you might enjoy their patronage?—consumers, who will purchase nothing but the best. RACINE'S have several departments that are always at your service. Merchandise of the best, the kind that will clinch the favor of the most discriminating.

Listed below are a few lines that have proven popular sellers. Have you tried them?

"Racine" Working Shirts
"Hero" Fine Shirts
"Strand" (Chemise de Luxe) Shirts
"Lifesaver" Overalls
"Samson" Pants
"Record" Sox

Numerous stores through the country are now handling them with absolute success, because RACINE'S Style, Quality and Workmanship is of the best. If you have overlooked our lines, get in touch with us immediately, as we are in a position to give you SERVICE.

We take pride in offering you the services of our mail order department, established for your benefit so that we may give you satisfaction.

ALPHONSE RACINE, LIMITED

"Men's Furnishings Specialists"

60-98 St. Paul St. West, Montreal

FACTORIES:
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY Matabanick Hotel
SYDNEY, N.S. 269 Charlotte Street
OTTAWA 111 Sparks Street
QUEBEC Merger Building
TORONTO 123 Bay Street
SHERBROOKE 4 London Street
SUDBURY Nichol Range Hotel
RIVIERE DU LOUP Hotel Antil
THREE RIVERS Main St.
CHARLOTTETOWN, P.E.I. Queen and Sidney Sts.

3 3 BIG SPECIALS

3 Big Specials while they last

$7.50

Satin Brocades in floral designs, also neat figured Failles, 6 colors to design.

$8.50

Macclesfield Silks in neat all-over effects; 6 colors to design.

$10.50

Satin Brocades in floral design; assorted 6 dark colors to each design.

The above ties are made in a large open-end derby, full length, and prices quoted are fully 25% less than regular.

Delivery at once. Net 30 days 1st following.

The J. A. Sword Neckwear Co., Limited

Toronto

College and Markham Streets

(Mention this paper)

3 3

Be Ready
for your share of the
Christmas Trade

by stocking your handkerchief department with our ever-popular lines.

We have everything that is worth having in handkerchiefs for men and boys. Finest linen and high-class colored borders to the common or every-day sort such as khaki and navy blues.

Many lines put up in ¼ or ½ dozens. Ready to hand over the counter.

We also show a tremendous range in ladies' handkerchiefs boxed especially for the Xmas trade.

Try us with a sample assortment at once.

THE LACE GOODS COMPANY LIMITED

In a word
"The Handkerchief House of Canada"

79 Wellington St. West :: TORONTO

We Specialize
in making
Neckwear Departments
big successes

The co-operation we offer our customers and the good selling qualities of our Neckwear, we are making that our goal.

If you want to establish a reputation for your store where values are big, see our Full Special Holiday range —it is the Neckwear that gives a man more than he expects for his money.

Arrow Neckwear

If our travellers have not called on you—give our Mail Order Department a trial. This department is complete in assortments and prices—mention your price and we will guarantee you satisfaction. If not satisfactory you may return them.

Your order for Christmas Boxes should be placed now—write us to-day.

The Arrow Neckwear Co.,
Limited

Makers of "Arrow" Neckwear

1184-1188 QUEEN STREET WEST
TORONTO, CANADA

How are you fixed for Gloves, Corduroys and Cottonade Pants

MAY we suggest that you look over your stock and make a note of just what you need in these lines? The outlook in prices and deliveries is improving and we can promise you the very best in both. If you can let us have your sorting order now, we will see to it that you get it in good time—that is, when you want it.

The quality of CARHARTT CORDUROYS, COTTONADES and WORK GLOVES is the same as formerly, and that is saying much. Carhartt goods in any case are such as you can confidently recommend to your trade. They yield you a good profit and they sell out clean. There isn't a "shelf-loafer" among them.

A post-card will fetch samples direct to your store, or, if you prefer, one of our salesmen will call at your convenience.

Hamilton Carhartt Cotton Mills, Limited

Toronto Montreal Winnipeg Vancouver

Manufacturers of Men's Overalls and Work Gloves, and Allovers (One-piece) for Men and Boys.

"Forest City" Clothes, a new line of fashionably cut, well-tailored Suits and Overcoats.

This line is made to meet the demand for clothes to retail at a price that is not subject to Luxury Tax.

FOREST CITY CLOTHES

E. G. HACHBORN & CO.

Sole Makers

"Forest City"

LONDON : ONTARIO

Executive Offices:

50 YORK STREET

TORONTO

Our representatives are starting out immediately with a complete range.

Deferring your Spring purchases until we have an opportunity of presenting our lines will be appreciated by us and profitable business to you.

This clerk makes no mistakes in adding the items of a sale

SHE records the price of each article on the new kind of National Cash Register. The register does the adding. The total always is correct.

No mental addition, and no mistakes.

The register also does many other important things for merchants, clerks, and customers.

Every merchant should know about this new cash register.

Let our branch manager explain it to you.

Receipt printed by the new National Cash Register

New National Cash Register that many merchants have been looking for

We make cash registers for every line of business

NATIONAL CASH REGISTER CO.

OF CANADA LIMITED
TORONTO, ONT.

Reliability
and
Duktex Coats

are synonymous.

Progressive dealers have realized this and have profited by stocking them.

STYLE

Will often accomplish the first sale.

PRICE

Too, will, in many cases, help you to sell a garment.

BUT

Style and price alone will not accomplish a repeat sale and furnish you with a consistent customer who will buy from you and you alone. STYLE AND PRICE must be combined with DURABILITY AND SATISFACTORY WEARING QUALITIES in order to accomplish this.

Duktex Coats

represent the *Ideal Combination.*

Our representatives are now in their respective territories, showing a full range of Single and Double Texture Tweeds, Paramattas, Gabardines and Leatherettes, for Men, Women and Children, for Immediate and Spring Delivery.

Duktex Coat Co.

322 Notre Dame Street W.
MONTREAL

"Perseverance"

has won many a battle

We have used it in ours and can now talk from experience.

Our forces are CROWN PANTS backed by an organization of experts producing them.

Through the careful selection of only the best materials and expert knowledge of the pant business, coupled with a never-failing adherence to Quality and Moderate Price

We've Won

Our representatives are now showing samples of a complete range of trousers, including

Outing Tennis Trousers,
Dress and Work Pants
and Riding Breeches,

as well as a complete range of

BOYS' KNICKERS, BLOOMERS AND FIRST LONG PANTS

FOR SPRING

Crown Pants Company

322 Notre Dame Street W.
MONTREAL

Silk Shirts a Specialty

None but the best silk is used in Prosperity Silks

Prosperity Shirts

Our representatives are now out with our complete line of shirts for holiday and early Spring deliveries.

This is a line of

Men's High-Grade Shirts Made-to-Measure for retail trade

They are unusually attractive and incomparably tailored, in the very latest designs from New York.
Stock PROSPERITY SHIRTS and you will always be safe in promising your customers shirts that will endure.
Prices range from $18.00 to $95.00 doz.

Write for samples.

Prosperity Shirt Company

364 Yonge Street, Toronto

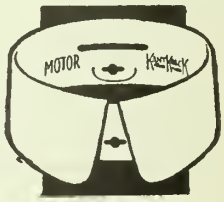
12 to 19

KANTKRACK

TRADE MARK REGISTERED

COMPOSITION COLLARS

MADE IN CANADA



12 to 18½

First in—Economy, Style and Convenience

Your Stock should include KANTKRACK *Collars in every Style and Size*
—They Sell Themselves

The original cost of a KANTKRACK collar is about the same as a so-called "LINEN" collar, but will wear as long as six, giving longer service without the daily outlay of laundering, and the linen-like appearance of KANTKRACK makes it difficult to detect that it is a composition collar.

Every collar is guaranteed to the purchaser through the dealer, and one price to all dealers.

ONE GRADE ONLY AND THAT THE BEST

Stocks carried at—Vancouver, for the Province of British Columbia; Calgary, for Alberta; Winnipeg, for Provinces of Manitoba and Saskatchewan; Toronto, for the City of Toronto; Montreal, for the Province of Quebec; Fredericton, for the Maritime Provinces.

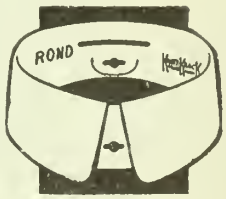
12 to 18½

The

Parsons & Parsons Canadian Company

HAMILTON - CANADA

ESTABLISHED IN U.S.A. 1879 ESTABLISHED IN CANADA IN 1907



13 to 18

Also Selling

EVERYMAN'S BRAND

SUITS AND OVERCOATS

Write to our Custom Department

for

Made-to-Measure Clothing

Complete Lines for Fall and Winter

DAVIS BROS.

HAMILTON :: :: CANADA

BROPHEY-CHESTER "Wear-Well" SUSPENDERS

Many men's furnishing shops are finding the "Wear-Well" line so popular with their customers and such a clean, easy source of profit to themselves that they are now selling the Brophey-Chester line exclusively.

The web, manufactured in our own factory and guaranteed uniform in every detail, is light in weight, sturdy and long lasting. The use of only heavy cut, live rubber prevents overstretch and ensures wonderful elasticity.

Stock the "Wear-Well" line to-day. You, too, will find them the popular choice.

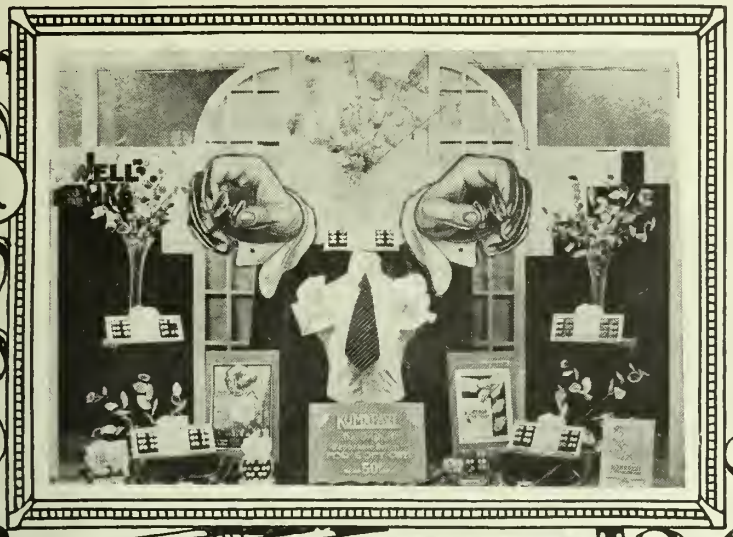
The Brophey Suspender Co.
LIMITED
TORONTO

Leather Belts, Armbands, Garters

TORONTO
Office, Factory and Sales Room
266 King St. West

MONTREAL
Office, Factory and Sales Room
321 Bleury St.

The Prize Winners



KUM-A-PART UFF BUTTON

Window Trimming Competition

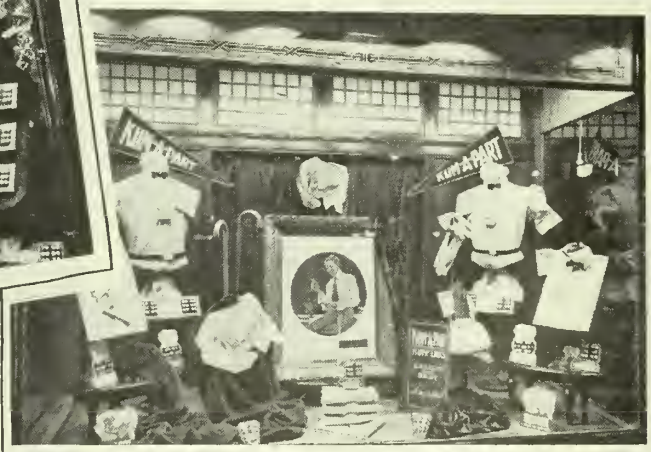
Dear Sirs:

We thank you for your cheque and letter of Sept. 3rd, re Kum-a-part contest. We have had a greatly increased sale for Kum-a-part Buttons since this contest and think that this contest has been a good thing for us all, and especially ourselves.

Again thanking you, we are

Gratefully yours,

N. L. BIRRELL.



Here They Are:—

1.	J. L. BEAUDRY, The 2 Macs, Ottawa	$ 50.00
2.	E. K. DALLIMORE, Dunfields, Toronto	25.00
3.	N. L. BIRRELL, Bloor St., Toronto	25.00
4.	H. B. TULLY, Bristol & Sons, Picton	10.00
5.	MISS VEDA EDWARDS, Garden Clo. Co., Calgary	10.00

THROUGHOUT Canada—in every city in the Dominion—the month of June saw the leading men's stores vying with each other to produce the best window display for Kum-a-part Cuff Buttons—the modern button for the modern cuff.

So many photographs were sent in, so difficult was it to decide on the best displays, that there has been some delay in announcing the verdict of the judges—the best independent experts procurable.

The letter above, from one of our competitors, shows that Kum-a-part windows pay handsomely. Nine out of ten men wear soft cuffs. All are being told through the newspapers about the convenience of Kum-a-parts, "a snap to button." Your windows will bring them in. Write for full information, window display material, etc.

Sole Distributors to the Canadian Haberdashery Trade

C. H. WESTWOOD MANUFACTURING CO., Limited - TORONTO

KUM-A-PART UFF BUTTON

Advertising now appearing from coast to coast will make Window Displays doubly profitable.

Prized By Dealer and Customer Alike

UNDERWEAR---to fulfil its mission and bring satisfaction to both dealer and consumer should be of lasting satisfaction to the first, and productive of ample profits for the second.

Dealers everywhere are learning that ATLANTIC UNDERWEAR admirably fills both these requirements.

Different weights and qualities, each line guaranteed to be the best of its class.

ATLANTIC UNDERWEAR,
LIMITED
MONCTON - - N.B.

E. H. Walsh & Company
Montreal & Toronto
Selling Agents for
Quebec, Ontario and Western
Provinces.

27

ATLANTIC

Style and Service

When you sell a man a Punchard-Birrell Suit or Overcoat you give him style and long service. And that's the way to make satisfied customers.

The most attractive Spring line we have ever offered is ready for your inspection, and nowhere can better value be found.

Our styles are right. The materials are well selected, in smart colorings, and the qualities you cannot see are just as carefully looked after as those that are visible—the reason our products give long service.

Our lines are shown practically all over the Dominion. If you do not have a call from our travellers in your territory, drop us a card.

The Punchard-Birrell Company

545-7-9 King Street West
TORONTO

Stock lines—
Suits and Overcoats for sorting

Cap worn up in front, showing Band for adjusting to six different sizes
Patented 1920

Fit-U Caps

The cap that fits every head

Illustrating a cleverly designed Cap that will prove a ready seller

"FIT-U" CAP

FIT-U Caps can be adjusted simply yet securely to fit any normal head without destroying the fine lines of the cap. It fits easy and comfortable, has no tension or binding. It is not *stretched, but adjusted* to the various sizes.

Selling "FIT-U" Caps means a greater profit on smaller investment, a saving in floor space and the elimination of the inconvenience of outsizes and surplus stock of odd sizes on hand.

Our salesman is coming your way with samples that will surprise you—order early to insure prompt deliveries.

TIP-TOP CAP COMPANY - LONDON, CANADA

H. E. Davis & Co.

Sommer Building, 41-47 Mayor Street, Montreal, Quebec

Manufacturers of

The Davis "Storm Resista" Raincoats

THEY MAINTAIN THE ENDURING QUALITIES THAT MADE THEM POPULAR

We are now booking for immediate and Spring deliveries

IT is not only in smoothness of seam, perfection of fit, and quality of finish that Penmans Underwear excels. The fabric is produced from the finest of materials and the knitting is so perfect and uniform that the maximum of durability and comfort result. And in the long run durability,—genuine worth,—is the only sure foundation for a permanent trade connection.

Penmans can fill every requirement of your trade, for all classes of persons, all occasions and all seasons.

Penmans Underwear

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris. *Also makers of Hosiery and Sweater Coats.* 2T

If you really want to please the men who fully appreciate the value of individual style and tailoring you will feature

York Made-to-Measure Clothes

and secure this very desirable class of customers.

Every Model we offer is the original creation of our expert designer, made to the owner's own particular measure from dependable fabrics of the smartest designs—correctly tailored by skilled workmen, and will give absolute satisfaction in every respect.

Our plan of distribution is to have a representative in every town in the Province. There are still some splendid openings for representatives, and for a good, sound business proposition along the clothing line, our York agency cannot be equalled.

Drop us a line and we will gladly send full particulars.

York Clothing Co.
Limited

35 Church Street, TORONTO

The Weather Man Commands You to Buy Now!

All our lines mean warmth and comfort to your customers.

The coat illustrated will prove a ready seller for winter wear, and can be sold without adding a luxury tax.

This coat is made of BARRIE-CLOTH, a new fabric of our own manufacture, and embraces the highest quality of tailoring, plus style and distinction.

This pleasing cloth is made in Black, Brown, Heather, Blue mixture, Green mixture and Oxford Grey.

Samples mailed on request

WB Barriecloth
WEARS BEST REG'D
THE ROBE & CLOTHING CO. LIMITED
KITCHENER, ONT.

Our lines are---Ulster Coats

for men and youths, also imitation buffalo cloth coats and robes, Astrachan and buffalo cloth gauntlets.

The Robe and Clothing Co.
Limited

Kitchener - - Ontario

"Fashion-Craft"

QUALITY CLOTHES

Models For Spring 1921 Are Now Complete

Interior construction in strict keeping with exterior excellence.

As always—value for price paid —not how cheap but how good.

We do not make low-priced Clothes—but we do make the best Men's Clothes it is possible to produce and sell them at prices consistent with quality.

FASHION CRAFT MANUFACTURERS
LIMITED

566 St. Lawrence Blvd.
MONTREAL

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

For OVERALLS, COVERALLS and ALL WORK CLOTHES

As indestructible as a fabric can be made in weave and color—that's why Stifel's Indigo Cloth guarantees satisfaction to garment manufacturers, retailers and wearers. The dots and stripes of Stifel's Indigo Cloth positively will not break in the print. Look for this little mark stamped on the back of the cloth. It is put there for your protection and the protection of your customers.

STIFEL REGISTERED

J. L. STIFEL & SONS, Indigo Dyers and Printers
Wheeling, W. Va.

NEW YORK.....260 Church St.
PHILADELPHIA.....1033 Chestnut St.
BOSTON.....31 Bedford St.
CHICAGO.....223 W. Jackson Blvd.
BALTIMORE.....Coca Cola Bldg.
ST. JOSEPH, MO.....Saxton Bank Bldg.
ST. LOUIS.....604 Star Bldg.
ST. PAUL.....238 Endicott Bldg.
SAN FRANCISCO, Postal Telegraph Bldg.
TORONTO.....14 Manchester Bldg.
WINNIPEG.....400 Hammond Bldg.
MONTREAL.....Room 508 Read Bldg.
VANCOUVER.....506 Mercantile Bldg.

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties
Knitted Ties
Silk Squares
Collars
Shirts
Pyjamas
Bath Robes
Smoking Jackets
Dressing Gowns
Belts
Braces
Hosiery
Underwear
Mufflers
Motor Scarves
Handkerchiefs
Walking Sticks
Buckingham Zephyrs

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

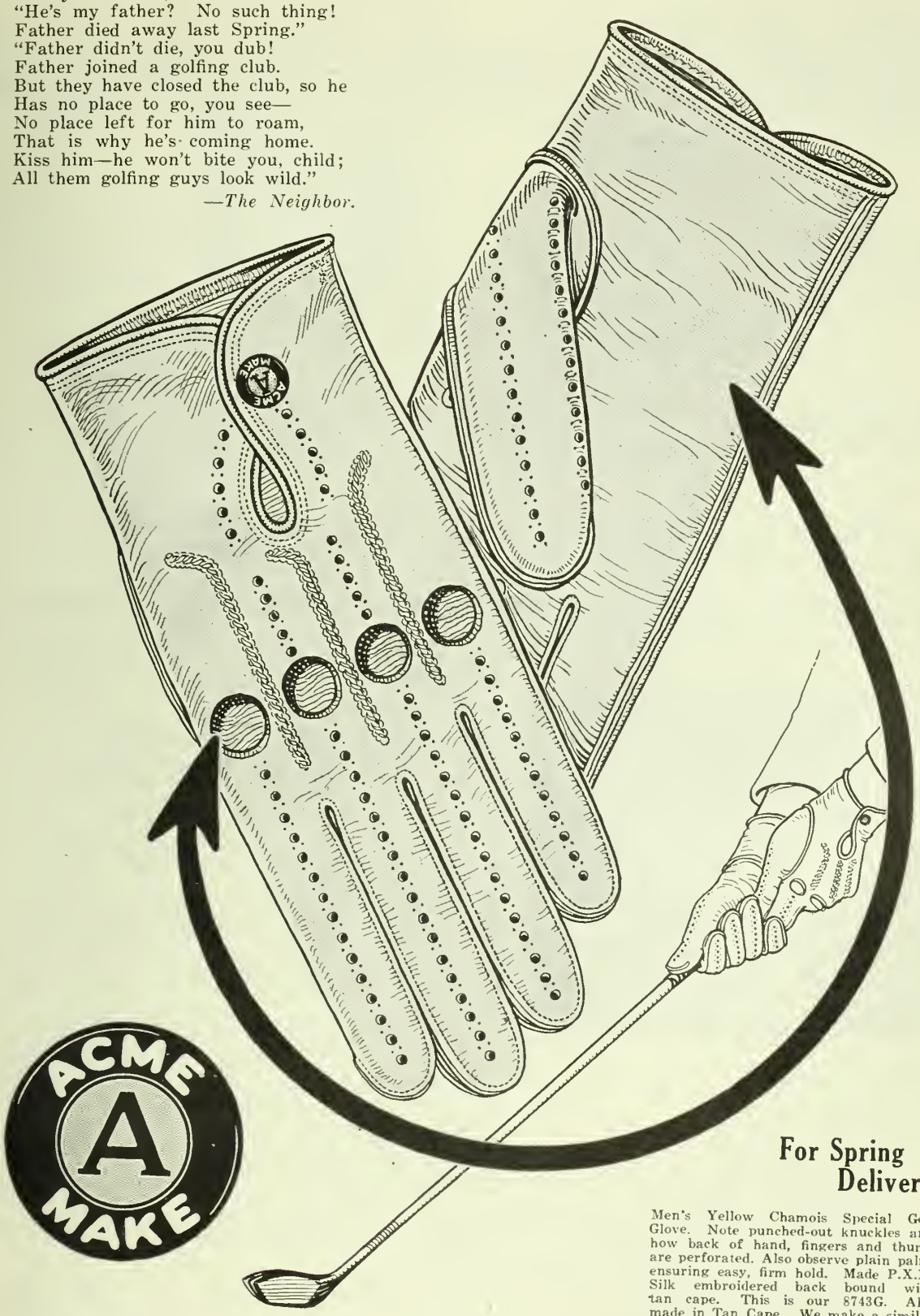
GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
60-62 FRONT STREET, TORONTO
PHONE ADELAIDE 4449

THEM GOLFING GUYS

"Who's the stranger, mother, dear?
Look, he knows us—ain't he queer?"
"Hush, my own, don't talk so wild!
He's your father, dearest child!"
"He's my father? No such thing!
Father died away last Spring."
"Father didn't die, you dub!
Father joined a golfing club.
But they have closed the club, so he
Has no place to go, you see—
No place left for him to roam,
That is why he's coming home.
Kiss him—he won't bite you, child;
All them golfing guys look wild."

—*The Neighbor.*

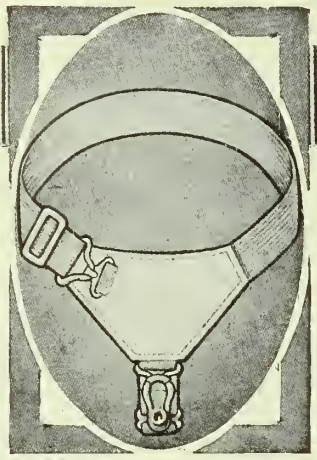


For Spring Delivery

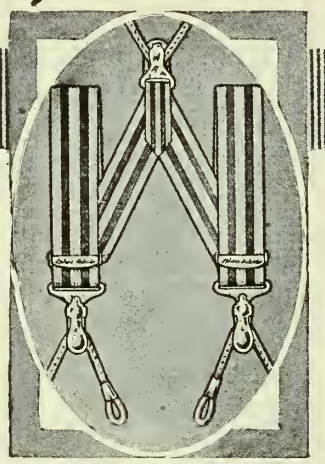
Men's Yellow Chamois Special Golf Glove. Note punched-out knuckles and how back of hand, fingers and thumb are perforated. Also observe plain palm, ensuring easy, firm hold. Made P.X.M. Silk embroidered back bound with tan cape. This is our 8743G. Also made in Tan Cape. We make a similar glove for Ladies in Yellow Chamois and White Doe Skin.

ACME GLOVE WORKS
LIMITED
MONTREAL

Sphere Garters & *Sphere* Braces



Pad garter with soft leather front and special finish Suede Cloth back. Extra strong Mercerised Elastic ¾" wide. Natural only.



Sphere Mikado Brace, a great improvement on the old Mikado style. Patent clip fastening is extremely simple and can be released with one hand.

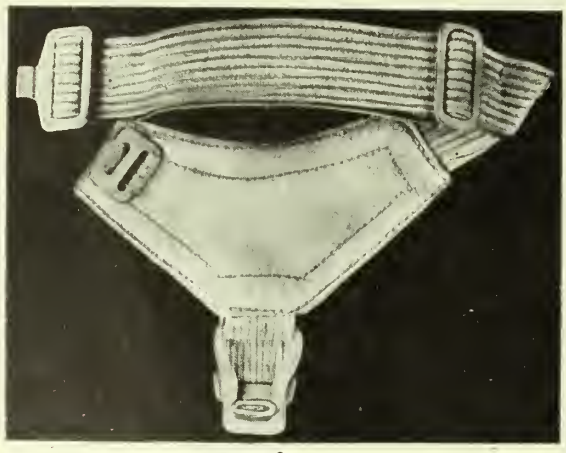
Have you sent for a sample of these high grade suspenders and garters yet? If not you are missing a valuable opportunity. They are specially notable for their quality, which is always maintained at the highest standard. The word "Sphere" is a quality mark which will be looked for by appreciative customers. Introduce them right away—you will both benefit. British throughout.

Prices and full particulars gladly furnished on request. Enquiries welcomed and orders executed through London House or direct.

Wholesale only:

FAIRE BROS & CO. LTD., LEICESTER, ENGLAND

19, Fore Street, London, E.C.2. **32, George Street, Manchester.**



HESSCO
Trade Mark
REGISTERED

Our lines include these famous brands: "King George," "Kitchener Coatless," Linend and Excello Suspenders, also Maple Leaf Pad Garters and Armbands, and Hessco Ivory Trimmed Garters and Armbands.

You can depend on the Kitchener line.
Complete Stock *Immediate Delivery.*

Kitchener Suspender Co., Ltd.
KITCHENER, ONT.

TRADE Hanson MARK

IT APPEARS ON ALL OUR SOCKS

Your reputation—*what is it worth?*

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

The Risk!

Are you, Mr. Dealer, willing to risk your good name and reputation to sell cheap clothing? Shoddy is just cheap clothing, and should be sold as such.

Kaplan, Samuelsohn
AND COMPANY
TAILORS
TO
PARTICULAR YOUNG MEN
MONTREAL

K. &. S. Clothes

have built up a reputation for quality, good service and all-round satisfaction. We have made every effort in our power to price our line to defy all competition, and at the same time maintaining our established reputation for style and workmanship.

We would urgently suggest to you to look at our line before placing any orders, as we feel it will be greatly to your advantage to do so.

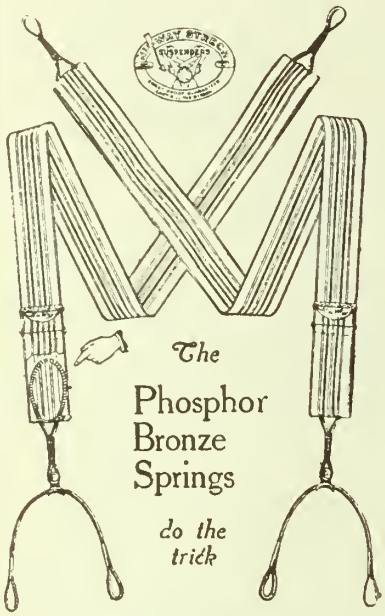
Travellers are now in your territory.

KAPLAN, SAMUELSOHN & CO.
MONTREAL

Your Label in Our Garment Assures You of a Satisfied Customer. *Try It.*

NU-WAY STRECH

The Rubberless Way



No Rubber
More Stretch

A Year's
Wear or a
New Pair

More
Comfort

Treat Your
Customers
to the Best

Made in
Canada

Nu-Way Strech Suspender Co.
MANUFACTURERS
St. Thomas, Ontario

Boys Need Clothes
built to wear

They must be constructed to stand up under the stress of everyday boy life.

JAMES CLOTHES

are the kind that possess materials and workmanship that will stand this test.

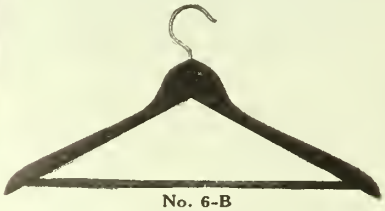
Stock them and watch your juvenile trade grow.

If you want to secure a very desirable class of customers, the class that appreciate the value of good style and tailoring, feature JAMES CLOTHING FOR MEN and YOUNG MEN.

JAMES & CO.
Limited
200-206 Adelaide St. W., Toronto

Why not buy the best?
" They cost no more "

We are in a position to take care of your orders for display fixtures of all kinds for the clothing and men's wear trade.
We change our models frequently to conform with the latest styles.
Your orders will receive careful and prompt attention.



No. 6-B

There's a Catalogue awaiting your letter asking for it.

Clatworthy & Son, Limited
161 King Street W., Toronto

REPRESENTATIVES:
Vancouver, B.C.: M. E. Hatt & Co., Mercantile Bldg.
Montreal, Que.: S. J. Barley, 210 Park Ave.
Winnipeg, Man.: O'Brien Allan Co., Phoenix Block.
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NOW
The Kay Cornforth Co.

formerly
The Kay Cutting Company
Manufacturers of
TEXTILE NARROW FABRICS
WAIST BAND CANVAS
and
Bias or Straight Cut Binding of every description
SKIRT BELTINGS and TAPES

Carried in Soft and Hard Finish in widths 1¼" up

CUTTING
Have the mills ship your goods to us. We will cut them Straight or Bias, folded or plain edge, and forward them on to you. Goods cut or manufactured by us add a distinctive finish to a garment.

The Kay Cornforth Company
373 Aqueduct St., Montreal
Stocks carried at TORONTO and WINNIPEG

MILNE'S NECKWEAR NEWS

BIG VALUES OCTOBER 1920 *RIGHT PRICES*

Silks Have Reached the Bottom

Our holiday line is priced on the present cost of silks, and at cost of production.

The Christmas season is only two months away. We suggest you place your requirements now. Everyone is waiting until the last minute. Some will be disappointed.

We have a wonderful range.

Prices $6.00, $7.50, $8.25 $12.00 up to $24.00

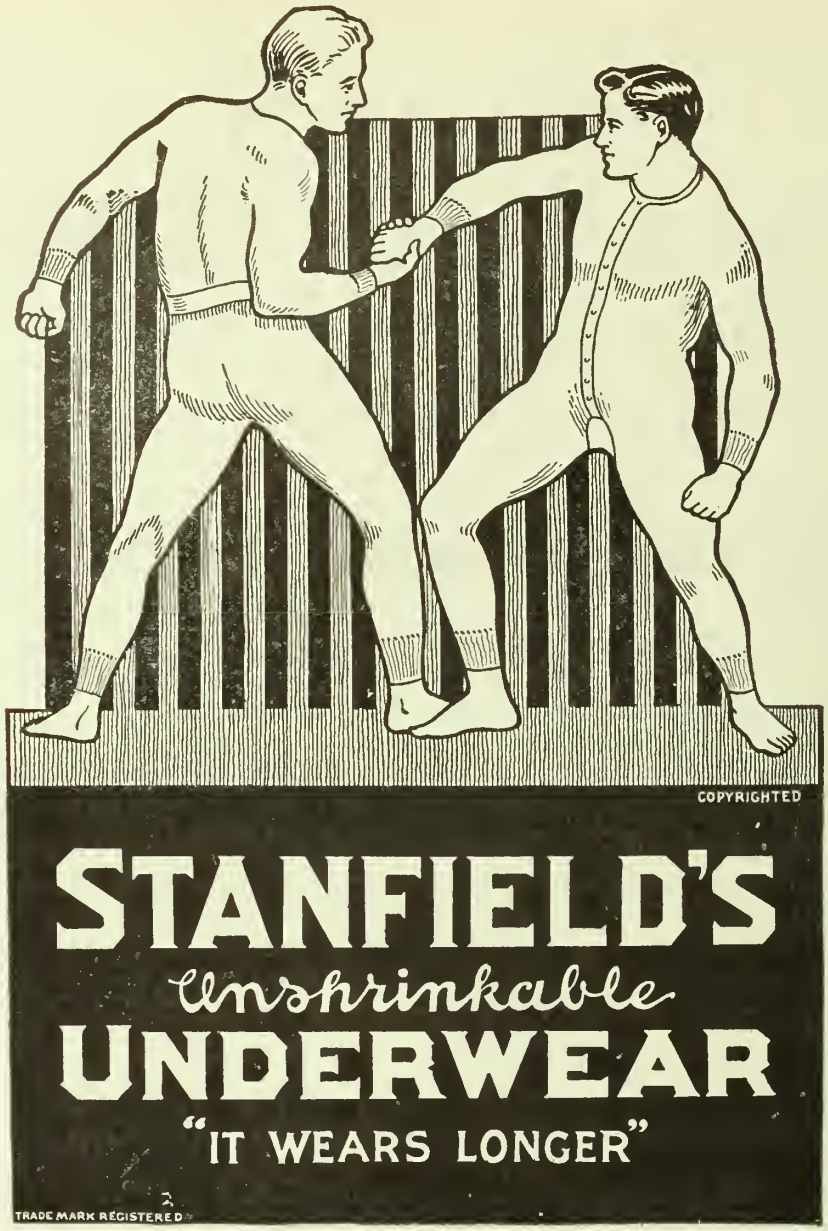
These prices are 25% to 35% below the prices of last season.

Mail your orders now. You may return these ties if not pleased with them.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave. Toronto



Repeat orders filled promptly on most of our standard lines.

Spring range for 1921 is now being shown by our salesmen.

Truro **STANFIELD'S** Nova Scotia

Unshrinkable

UNDERWEAR

Stanfield's Adjustable Combinations and Sleepers (Patented) for growing children

MEN'S WEAR REVIEW

Issued on the first of each month

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Vol. X OCTOBER, 1920 No. 10

MORE PRICE CUTTING TALK

SINCE the last issue of Men's Wear Review there has been another deluge of nonsense from the daily press with regard to the price of the several lines of men's wear. The same old argument that a drop in the price of raw wool would result in a drop in the price of a suit of clothes about the next day has been used. We are glad to note that there are some instances where managing editors of daily newspapers are being convinced that their information along these lines is open to doubt; Peterboro merchants have done a very wise thing in this respect. We happen to know that there are other places where similar action has been taken effectively.

There is not the slightest doubt but that all this talk has had its effect on the trade. It is our conviction that the hesitancy of merchants to place Spring business is due, not so much to Pessimism with regard to Spring business when the time comes for it to break, but to a feeling of nervousness with regard to the public attitude, a nervousness that has been created by all this silly talk that has gone on in the papers. It is a time to act conservatively; at the same time, one should also act sanely. If Spring orders are not placed, manufacturing organizations will be difficult to maintain. Then, if there is good business there will again be a scramble for goods just as there has been during the last few years. High prices will again come in. It is certainly best that the decline in prices should come gradually, and merchants will be doing a service to the community in general if they so conduct their business as to help this healthy decline. The greatest care should be exercised. But there should also be prudence.

PAYS TRIBUTE TO BUSINESS PRESS

"THAT, in the opinion of this Congress, it is desirable, with a view to the encouragement of closer trade relations within the Empire, special efforts should be made to secure the wider distribution of trade journals throughout the Empire, and that more favorable postal facilities should be accorded by the various governments to this end."

The above is copy of resolution unanimously passed at the meeting of the British Chambers of Commerce held in Toronto. It was moved by Mr. Symonds of the London, England, Chamber of Commerce, and seconded by Sir Thos. Mackenzie, former Prime Minister of New Zealand.

This important resolution stands out in bold contrast with the effort put forward by M. E. Nicholls, Director of National Publicity for the Government at Ottawa, to legislate the trade and technical papers out of business. In spite of the opposition of M. E. Nicholls and J. E. Atkinson of Toronto Star, the Chambers of Commerce of the entire British Empire composed of many of the best trained business and technical experts has seen fit to pass this resolution emphasizing the great importance of the specialized business and technical press to those who would better understand conditions in the various parts of the Empire. The incident again shows the need of our governments selecting men of clear-sighted vision to look after the country's welfare.

BRIEF EDITORIAL COMMENT

WELL. Here's to the best Fall season's business you ever had. Go to it.

* * *

THE death of William H. Blair, of Ottawa, removes a faithful and competent officer from the clothing section of the Retail Merchants' Association of Ontario. He took a lively interest in the organization and had a profound belief in its future as a force to be reckoned with in Canadian business life. Many men of the trade have lost a warm, personal friend whose place in their affection and regard cannot be supplanted.

* * *

THE latest ruling from Ottawa is that merchant tailors who make suits to order are manufacturers because they must collect from their customer a 2 per cent. tax in addition to the luxury tax. Well, if they are manufacturers, can they also be merchants? As they would say in England, the imposition of this new ruling is "a bit thick."

Manufacturers Willing to Take Loss: Retailers Should Stimulate Trade

Montreal Manufacturers Express Themselves Regarding Present Conditions and Spring Outlook—There Must Be a Sharing of the Loss — Manufacturers Not Disposed to Clothe Public at Cost Price—Indications Point to Light Buying.

PERHAPS never before in the history of the clothing trade have conditions reached the state at which they stand to-day, and it is small wonder that the worried and perplexed manufacturer voices his complaint, and even allows a feeling of pessimism to pervade his views. To "Men's Wear Review," a number of the most representative manufacturers have expressed their personal opinions regarding the present situation as well as the future prospects for Spring business, and the consensus of opinion indicates a marked similarity in the viewpoints of the men in question.

Fundamentally, however, there is no market policy common to all manufacturers to-day. Such a thing could not exist by reason of the varying conditions peculiar to each individual case. The opinions shared by the greater number of men are those touching on the economic basis of the question, the causes for the wave of financial depression, the attitude of retailers and consumers, the position of labor and the justice of its demands, and the inevitability of a loss of profit to all concerned.

Expect Less Business

At the present date, manufacturers are facing a season with the probability of doing 50 to 60 per cent. less business than they did in 1920. In the face of a condition such as this, it is inevitable that they should voluntarily offer certain concessions to the public at large, including their own immediate customers and the ultimate consumer. But they do so in the face of great risks. A brief comparison between the prices of pre-war days and those prevailing at present is sufficient to prove the truth of such a statement.

"Our wages are three times what they were before the war," said one manufacturer. "The clothing industry has advanced wages at least 70 per cent., and all raw materials, excepting the raw cloth alone, have advanced tremendously. Spool silk is up 300 per cent.; sleeve sateen, 450 per cent.; pocketings 500 per cent. For five years these costs, which include many others not mentioned, have been adding up, and in the face of this the public wants cheaper clothing! What has been accruing for five years cannot be changed over night."

Mills Refuse Cancellations

Another disagreeable point to consider from the standpoint of the manufacturer is that the mills are definitely refusing to accept cancellations, whereas the retailer is not only cancelling present orders, but deferring Spring orders indefinitely. What this condition will lead to is a question which most manufacturers prefer to ignore. One man, nevertheless, admitted that he was prepared to lose $50,000 on next Spring business. Said this man to Men's Wear Review: "If we figure on making our regular margin of profit, we'll never move a single suit of clothes. We must be prepared to reduce costs by taking a loss of some twelve per cent., which may mean an average of $5 or more on every garment, or else we may as well keep our stocks on the racks. In the past," continued the manufacturer, "we have made excellent profits, it cannot be denied, and some of us even have made money a little too fast; we must, therefore, face the music and take what consolation we can in realizing that we have waked up too late. Had we closed down last year it would have undoubtedly stabilized labor and lessened supplies. Also, the retailers were buying freely then, and yet we were only delivering 50 or 60 per cent of their orders. We deserve our share of the blame in this economic crisis, but we are not entirely at fault for present conditions. No one industry should be held responsible for the difficulties of the prevailing situation. We should all share and share alike, manufacturer, distributor and retailer."

During the next few weeks the manufacturers will continue to finish the samples at present under way, and November 1 will see travellers well started, although results cannot be expected much before November 15. From present prospects it appears likely that the majority of manufacturers will close down until a sufficient volume of business has accumulated to warrant operations on the usual scale. Should business improve or come in at all steadily the policy will be to operate a few hours a day during two or three days of the week only. The majority, however, have not committed themselves as yet to either policy, feeling that a new phase of the situation may develop at any time, and a reaction after the depressing epidemic of journalistic propaganda relative to high prices may set in when least expected.

Effect of September Business

One of the manufacturers, whose policy will be to go on short time rather than close down, stated that he believed that retailers were being guided to a large extent by the way their customers were buying at the present time and in view of the fact that September was universally considered the poorest month for many years as regards business, it was being heeded by retailers as a note of caution, and as a result they fear being loaded up by manufacturers with unsaleable goods. "In the past," stated one manufacturer, "we all preferred to accept any reasonable cancellations, but the retailers did not seem courageous enough to demand them. Of course travellers have been guilty in the past of 'stuffing' orders, which has inevitably conveyed the impression among retailers that cancellations or returned goods were a matter of minor importance to the makers. When outstanding Spring orders were cancelled last May by retailers, together with all Fall orders, the manufacturers at least expected that matters would mend when it came to next Spring's business. But the prevailing impression current now is that retailers are holding off in the hope of jumping into the market when any merchandise of any sort whatever is available at lower prices. Manufacturers are agreed that now is the time for the retailer to stand by them and co-operate with them in order to bring about a normal basis of price. "Co-operation" is the cry heard on all sides and which alone will encourage lowered costs and increased production."

No manufacturer wants to lower wages no matter how vital the question of reducing costs may become. Sweat-shop methods are for ever a thing of the past, even were labor willing to return to them, but piece-work of one kind or another must be established before production will regain its old-time standard. The four-season principle would perhaps afford the easiest solution to the difficulty of lowering labor costs of the manufacturer, since the present high wages are without doubt due to the seasonal aspect pertaining to the labor question. It is the part time unemployment which forces labor to demand very high wages in order to tide over this period, and it seems altogether probable that even the best skilled help would be willing to work for less if employment was to be had all through the year without interruption. Manufacturers would undoubtedly realize a considerably increased margin of profit were the seasonal plan to be abandoned.

No Sudden Slump in Prices

One outstanding fact relative to the situation which is frequently emphasized

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Believe Present Conditions Warrant Sales: Downward Trend of Prices Justifies Them

Lindsay Merchants Holding Sales at the Very Time When Fall Trade is Opening Out Nicely —Time to Sell Stuff You Want to Get Rid of is When People Are in Buying Mood, Not When Trade is Slack—Views of Other Merchants.

WHEN is the proper time to conduct a sale? The majority of retail merchants would say at the end of the season, that is, when the bulk of the seasonal trade is over and an effort to stimulate buying by the offering of particularly attractive prices is desirable. The object of a sale, in the minds of most men, is to get rid of merchandise that becomes a dead loss if carried from one season to another. That is why sales, in the old and accepted meaning of the term, are conducted by most merchants at the end of each season. During recent years, an element has crept into the trade which evidently believes that sales constitute a principle of conducting one's business from one end of the year to the other. Such merchants have no regular periods for holding sales; any current happening may be the occasion for their holding a sale. There are many merchants throughout the country who condemn this practice and say that it is harmful to the trade in general; just at this period they say it has been the means of feeding public opinion against the clothing man to his hurt. We incline to this view ourselves. It seems to us that, looking at the question from one angle alone—that of advertising—it must be obvious to every merchant that advertising as it has been done by many retail merchants during the last six months has decreased in value to a considerable extent because the people have got sick to death of sales and have lost a certain amount of confidence in their genuineness.

Men's Wear Review expressed itself regarding Fall sales in the last issue and we have no reason for withdrawing from that opinion. At the same time, there are those who differ from us and their opinions are entitled to respect and consideration. In going into Lindsay the other week, Men's Wear Review was surprised to see that three or four out of the seven clothing merchants in that city were conducting sales at the very time when Fall trade was opening out nicely and when one rather expects that special inducements in the way of price reduction are both unnecessary and undesirable. We were interested to get the point of view of men who were running the sales. Briefly, their point of view was that circumstances altered the

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Above is an exterior view of Thornton Bros.' semi-ready store in Peterboro. Among the various advertising stunts put on by the Thornton Bros. is an exhibition at the Peterboro Fall Fair. This year they had a very attractive display and got some real business out of it. Not only for the immediate business that is booked but for the introduction it gives to a firm, is this valuable advertising. Thornton Bros. have found it so since they have been in business.

Retailer's Viewpoint on Cancellations: Says Travellers Urge and Invite Them

Believes That if Travellers' Offer to Cancel Were Included in the Accepted Order, it Would Soon Cease—Cancellations Swamp Markets With Job Lots and Create Too Many Sales — Suggested Remedies.

Let it not be understood that in this, or any other article in this issue touching on this subject, that Men's Wear Review is taking up the cudgels for any of the parties concerned in the whole matter of cancellations. Nor have we any one in particular in mind in writing these articles. When we say that retailers have cancelled orders, we are referring to them in a general way; when we say that Canadian manufacturers of clothing or manufacturers of any other lines of men's wear have cancelled orders, we also speak in a general way. There are exceptions in both cases.

A noted statesman once said that "compromise is the essence of all good government." Our idea in presenting the facts contained in these articles on cancellations is to so lay them bare, and to show the general consequences suffered by all concerned, that, by co-operation, a repetition of such lamentable happenings may be avoided in the future. We firmly believe it is much better in the interests of all concerned that an order should take on the nature and significance of a contract. Going all down the line from retailer to mill owner, is there any vast difference, or should there be any vast difference between a man placing an order for $5,000 worth of goods and a man purchasing a house? We cannot see the difference. Moreover, if an order should become a contract we can see many advantages accruing to the retail trade. It would make for better system in conducting business; it would mean a better knowledge of actual stocks on hand in order that over-buying be avoided; it would mean a more rigid adherence to a sound financial policy in conducting business so that the action of the banks in curtailing credits in the Fall—an action that is as certain each year on account of crop movements as the rising of to-morrow's sun—might not unduly affect or inconvenience them.

For our part, we hope that this matter may receive the earnest consideration and definite action of the Clothing Section of the Retail Merchants' Association at their next convention in Ottawa next year. It is worth it.

THE viewpoint of the retailer in the question of cancellations is not only interesting but is, perhaps, the most important of all the viewpoints in this controversy. The retailer is the point of contact between the buying public and all those who are either higher up or lower down the scale, just as one wishes to express it. He is the barometer of trade and on the bulk of his sales and requirements depends what the clothing manufacturer and the mill owner will do. If he begins to cancel goods, the whole machinery of merchandising from the mill down to the consumer is interfered with and adjustments have to be made some way or other with, usually, consequent losses to all concerned. Men's Wear Review has talked with manufacturers and jobbers who say that there is no or little sense of morality in the retail trade, that they order and cancel at will, without any consideration of the consequences involved by the men further along the scale who are necessarily affected. It is, therefore, interesting to get his view and he has a view that is well worthy of consideration by those who are further along the scale. In the following article which was written for Men's Wear Review by a retailer, his case is presented and we feel that it truly outlines his point of view as well as the point of view of retailers generally.

Has Not Done Much Cancelling

"I may say," writes this retailer to Men's Wear Review, "that I have never done very much in the cancellation line. For one reason, I think it is very unfair to the manufacturer who makes up the goods to one's order. If at the eleventh hour or some time, even after they have been delivered, a merchant decides that he has not used good judgment in placing his order, either in point of quantities or selections made, and then cancels the order, he has done a grave injustice to the man from whom he ordered the goods. I have been led to believe that quite a number of merchants follow up this practice and, thereby, not only incur a loss to the manufacturer but create a condition which results in cheap sales being put on in the different centres. It is well known that all cancelled goods have to be put on the market at slaughter prices.

"In a great many cases, the travellers for the different houses are to blame themselves. I know in my own case in buying, I have been urged and invited by the traveller to buy a little heavier than I felt was wise to do and was told that if I found that my stock was too heavy before the time of shipment came that I could write in and cancel the goods. My strong conviction is that this ought not to be tolerated by the manufacturing and wholesale houses; nevertheless, it is done now and done a great deal, and the sooner the salesman who makes such suggestions is asked to put it in writing, and see that it is put on a copy of the order that is forwarded to the house which he represents, the sooner it will stop and there will be a healthier condition prevailing in the trade in general, and a great many of the cheap sales that are run will stop.

Suggests Remedy

"Any buyer is liable to over-buy and I think we all do it more or less. I have found that the best way to overcome this is as follows: After I have done all my buying for the season that lies ahead, I get the different houses that I have dealt with to send reference swatches of the goods I have selected. Then, I figure out the number of suits and overcoats I have bought and the amount they come to in dollars. I then know just how much I can keep. In this way, too much is not bought and no loss is incurred by the manufacturer, nor the country flooded with job lots of clothing. Personally, I should like to see the whole matter of cancellations taken up and settled to the satisfaction of all parties concerned, for there never was a time in the history of the trade when more care was required in buying for the future."

Men's Wear Review has discussed the matter with many retailers and these expressions by this retailer fairly well summarize them all. There is no doubt that the retailer feels that he is sometimes forced to cancel goods through circumstances not of his own creating. For instance, in discussing this matter with retailers, it was frequently pointed out that many of the cancellations of the last few months were largely due to the budget when the luxury tax was put on. It was within a month after this budget became law that the vast bulk of the cancellations which poured in to the wholesale and manufacturing houses of this country were received. There is no doubt that the budget did have a profoundly depressing effect on business, and the retailer, being the barometer of

(Continued on page 86)

British Manufacturers and Wholesalers Express Their Views on Cancellations

Number of Firms Say That Canadian Clients Have Cancelled But Few Orders—"Canadian Firms Lack Proper Sense of Obligations of Business Relationships," Says Another Firm—Consensus of Opinion That There Should be Better Understanding.

IN PURSUING the whole question of cancellations and their effect on business, it must not be forgotten that such an effect becomes imperial and international as well as Canadian. The value of woollens and other English lines of men's wear runs into several millions of dollars during the year. Not only do manufacturers and wholesalers in this country book their large orders with British houses or firms, but there are many retailers who place their orders with them through English agents in this country or even direct. It is of interest, therefore, to get the opinion of the British manufacturers or wholesalers on the question of cancellations. It is a matter to which he is devoting a good deal of attention just now. Judging from the expressions of views which we quote, it is essential to the good relationships between Canada and the Motherland that some better understanding be arrived at between the business interests here and there. Both the Canadian manufacturer or wholesaler and the British manufacturer or wholesaler have their views on the matter, views which we are trying to present in this issue, believing that the airing of them may have the desired effect of bringing about a better understanding all round.

For instance, a manufacturer of Manchester, England, in writing us on this question says that their rule is to allow no cancellations at all and they take a firm stand on the point no matter what the consequences may be. "When one has millions of pounds worth of orders to deal with, you can readily see that this is the only way of dealing with the matter, because for these millions of pounds worth of orders which are to be executed we have to buy the raw cotton and pay for it in ten days, and from the time of the purchase of the raw material it is practically twelve months before we receive payment for the cloth; consequently all that time we have to finance the cloth and finishing, and it would be an absolute impossibility to carry on our business unless the customer kept his contract.

"The greatest asset in the world's market for the British manufacturer has been and is that he keeps his contract and the moment that he starts to treat it as a piece of waste paper then we Britishers will lose our commercial prestige."

"It seems to us," writes a wholesaler of Manchester, "that many Canadian firms lack a proper sense of the obligations of business relationships and fail to take into account the fact that repudiation of their contracts means the throwing back of such commitments on their suppliers as the latter, having covered themselves for their customers' orders, are not in their turn able to get relief from their own contracts on this side, even were they wishful to do so.

"We feel that these firms in Canada who are now attempting to repudiate their contracts are creating a bad name for themselves and for their market and are likely to prejudice the future of their business by such conduct."

Cancelling Not a "Privilege"

"As for our experience," writes a manufacturer of Hawick, Scotland, "we should say first of all that we were not aware that the cancelling of orders was a 'privilege' recognized by the Canadian trade. It has never been put to us in this form before, and we consider that, if in the past, it has been looked upon as a traditional right, it ought to be abrogated for the good of business.

"All orders at home and from overseas markets apart from Canada are placed definitely and definitely accepted. If, with Canadian orders, British manufacturers get to understand that they are given with a mental reservation that they may be cancelled, they are likely neither to give them the best attention when placed nor to be more than half-hearted in soliciting them. It would be much better all round were orders to be given in good faith or not at all as the treatment we and others have received during the past few months undermines confidence and cannot have anything but an injurious effect upon business relations between the two countries.

"A great many firms on this side have made special efforts for the overseas trade, largely in the national interests, and in order to place British credit where it was before the war. Many of them have not done so because they could not get sufficient business at home. It has frequently been the case that home business has been refused in order to make room for the overseas and you can understand what are the feelings of British manufacturers who have done this when such overseas orders have been booked and provision made for delivery, and then cancelled without consideration of the inconvenience and loss occasioned.

"For ourselves we only made selling arrangements with such overseas markets as we could supply, and the net result of the experience has been that markets which could have been supplied as circumstances have turned out have been lost to us in the meantime. Equally practical and most aggravating is the consideration that the orders booked, then cancelled, have been booked at someone's expense. Manufacturers, with travellers, have paid all expenses to secure these bogus orders, while agents working on commission have spent their own mony only to find themselves without return and out of pocket.

"It cannot be expected," concludes this manufacturer, "under these circumstances that a good tone can prevail and it is quite obvious that unless and until Canadian dealers make up their minds to place only bona fide orders and accept their own responsibility for having done so, British manufacturers will not devote to Canadian trade either the time or the attention that otherwise it would deserve."

Has No Faith in Agreements

Another manufacturer writing from London, England, states that he has had no trouble with Canadian wholesalers regarding cancellations, that they have accepted goods with the intention of holding them over till next Spring. The only cancellations which he had, he says, were due to late deliveries and, in such cases, he concedes the right of cancellation, although he does not acknowledge the right of the "cancelling privilege" or even its existence so far as he is concerned.

"As regards an agreement to stop this sort of thing," he says, "I have not faith that any would be practical (here he is referring to the retail trade more particularly) as competition is so keen."

"Summing up my experience, which is with the wholesale only, I consider their attitude the most 'sporty'—they make commitment and accept same even though they know the market is against them."

"Generally speaking," says a manufacturer of Leicester, "our Canadian friends treat us in a manner which leaves little room for complaint and we are proud of the good feeling which has been in existence between us for many years. Our experience is that where clients have been fairly treated in the past, they are only too pleased to take advantage of an opportunity to reciprocate. There are, however, exceptions but 'kickers' are invariably mushroom firms of no reputation and the present crisis has given us an opportunity of putting our house in order by the elimination of undesirables."

"We are pleased to say our Canadian clients are honorably carrying out their contracts and with the exception of a few remains of overdue orders we have received no cancels," writes another London manufacturer; while still another Leicester firm substantiates this view in writing that "we have had no trouble with cancellations from our Canadian customers."

Not Accustomed to Cancellations

A Glasgow firm writes, "We have not been accustomed, even in times of crisis, to get cancels from the wholesale trade in Canada. These friends have always taken a very reasonable and honorable view of their obligations in this connection. Where we have had a legitimate request for cancellations of orders not far advanced in process, we have been glad to meet our friends where possible but of the abuse of the cancelling

(Continued on page 86.)

Order to Take on Significance of Contract: Woolen and Worsted Federation Take Action

A Man's Word Must Be As Good As His Bond in Commercial Dealings—Tracing Cancellations Back to the Source—Business Generally Upset Thereby—Black-lists Are Being Prepared by British Industries.

DURING the last six months a destructive element has entered into the circle of commercial trading, that is, cancellations. These cancellations have been due to various causes behind which, however, was one driving factor—poor business. To move heavy stocks, to meet the demands of their bankers, or to keep pace with the spirit of competition that is becoming an increasing factor in business, merchants have cancelled their Fall orders either in whole or in part as they felt conditions warranted. Such cancellations have not stopped with the retailer, however. It has been a case of backing up from retailer to wholesaler, from wholesaler to manufacturer, and from manufacturer to the mill, until the very avenues of production have become more or less choked and the wheels of industry have stood still, throwing many men out of employment. The vicious propaganda of the daily press in cautioning and advising the public to refrain from buying because it believed dark forces were at work to reap further illegitimate profits has had its effect in bringing about poor business. Many merchants have fed this propaganda by the nature of their advertising and now must reap the harvest they have sown. But in the circle of commercial dealings, the outward expression of poor business is cancellations.

Getting Back to the Mill

The retailer is the point of contact between the manufacturer and the public. On the volume of business done by him depends the volume of business done by those further back. In clothing, which is the most important branch of the trade, the clothing manufacturer bases his season's output on the volume of business contracted with the retail trade the previous season, having in mind, also, the general business conditions and outlook for trade throughout the country. And the mill owner bases his season's output on the volume of business contracted with the clothing manufacturer, having due regard, also, to the same general business conditions. If the retailer has a poor season and decides to cancel his engagements with the clothing manufacturer, the plans of the clothing manufacturer are set awry. His problem has two distinct angles to it; there is the production end of his business that is seriously upset, and there is also the purchasing end of it. If he can't sell goods, what is the use of making them? And if he has no call to make clothing, what is the use of buying cloths? No use. So he decides to cancel his engagements with the mill owner. So far as Canada is concerned, the mill owner is either in Bradford or somewhere else in the woollen district of Yorkshire. As a matter of fact these places are the very centre of the woollen trade of the world. It is essential to one of the most important industries of the British Empire that, in so far as it is humanly possible, there be stability in the matter of trade engagements. If, along with Canada, other parts of the Empire as well as other countries begin to cancel wholesale orders they have placed with British mill owners the result is easy to see.

Must Protect Their Own Interests

Self preservation is the first law of nature and the British manufacturer of piece goods has come to the decision that he must protect himself from these wholesale cancellations. There was serious trouble about cancellations after the signing of the armistice and at that time there was much talk about reprisals; but nothing was accomplished except empty talk. Now, it has come again. During the past two years when business has been abnormally good, the mills have been pushed to the limit. They have refused business with certain concerns, even when the money was thrust into their hands and no promise asked about time of deliveries. Now, these concerns have cancelled their orders. The situation has become aggravated to such an extent that British mill owners are, in all probability, about to take radical action. Defaulters are about to be blacklisted with the different federations, so that their names and methods of doing business may be known. They will find it difficult, if not impossible, to book orders with the British mill owners.

Man's Word As Good As His Bond

George H. Wood, Secretary of the Woollen and Worsted Trades' Federation, has recently given voice to the opinions of this federation with regard to the whole question of cancellations and what might be expected in the nature of action by the federation. This federation, it might be pointed out, is responsible for 90 per cent. of the production of woollen and worsted piece goods in the northern counties.

"There are a lot of efforts to cancel orders," he said, "some on a small scale, some on a large scale. It is getting to be a fashion in both home and export trade, just as it is in the United States. Cancellations are openly asked for, sometimes on the ground of market loss, or prospective market loss, and in some cases on the most trivial pretexts, in a manner, indeed, so far as I know, never before experienced in the history of the trade. The Woollen and Worsted Trades' Federation is jealous first of all for the old method of doing business. It claims that a man's word should be his bond, and that whether one has a document or not, if an order is given in good faith and likewise accepted, whatever change the market may subsequently undergo, the goods shall be delivered and accepted at the price on the date of sale. To-day there is more documentary evidence, in the form of signed order sheets giving particulars, than hitherto, but manufacturers have always claimed that specific obligations in respect of a particular order shall be discharged.

New Commercial Morality

"There appears to be an effort to establish almost a kind of new commercial morality, involving the assumption that an order may be given and cancelled if and when it suits the purchaser to do so. The Woollen and Worsted Trades' Federation has had a number of cases reported to it, and they have been investigated. The attitude adopted by the federation is this: Where a manufacturer is unreasonably late in the delivery of seasonable goods it is only reasonable that cancellations should be accepted, although manufacturers have had considerable difficulties to contend with in the way of shorter hours of labor, delayed transport of material, and trouble in securing adequate supplies of coal, etc., so that working to a time-table with the same degree of surety as in pre-war days has been impossible. The federation recognize that where there is late delivery, except the circumstances may have been entirely beyond the manufacturer's control, including fires, strikes and floods, the buyer has a reasonable right to cancel. But in other circumstances, the Woollen and Worsted Trades' Federation is not prepared to allow cancellations to be forced on its members, and will support any member whether a large trader or small, and in respect of a contract whether large or small, to maintain the old standard of moral obligation in business. The Council of the Federation has given its Commerce Committee a free hand to enforce this principle, and that committee is determined to exercise the powers with which it has been clothed."

Largely a Matter of Finance, Say Agents: Compromise Would Settle the Difficulty

Manufacturers' Agents Say That Many Canadian Firms Have Kept To Their Contracts While Smaller Ones Have Cancelled Without Reason—Action of the Banks Prompted Them, They Say—Hope For Uniform Action.

NOT the least interested man in the question of cancellations is the manufacturer's agent who represents a British firm in this country. His viewpoint is not altogether different from that of the British manufacturer whose opinions are outlined in another article in this issue. Perhaps he understands the reasons of cancellations better than the heads of the firm which he represents. He comes in personal contact with the firms in this country which place their orders with the manufacturing and wholesale firms across the water. He knows more of the financial situation as it affects not only the firms with which he comes in contact but the retailers as well; and a financial situation which governs the actions of the retailer also has its effect upon the firms whose orders he books for English goods. With an understanding, therefore, of the attitude of the British manufacturer as well as the attitude of the Canadian client to whom he sells goods, he has come to his own conclusions regarding the matter and hopes that the time may come when trade in general will not be adversely affected by wholesale cancellations.

Largely a Matter of Finance

Men's Wear Review has discussed the question with a number of the manufacturers' agents in order that their point of view may not be lost in this important question. The manufacturers' agents of British firms in Canada have formed an association of their own and, we understand, there are about forty members of the association. During the last two years they have done a big business in Canada. While the whole world, so to speak, was knocking at the doors of Britain's woollen mills for goods and willing to pay any price for them, if only they could be assured of delivery, these Canadian agents have kept Canada's wants to the fore and emphasized to their chiefs the value of the Canadian market both present and future. As far as we are able to find out, there is unanimity amongst them that the best Canadian firms have lived up to their end of the contract, unless deliveries have been so late on seasonal goods as to make them useless. In such cases, they state, the spirit of compromise has been uppermost in the minds of both parties concerned and the difficulties have been smoothed over by mutual agreement.

But there are a number of the smaller firms, however, which have cancelled their orders without much excuse for so doing. Manufacturers' agents state that an added sting is given to these cancellations because the orders placed, in many cases, were placed after considerable urging on the part of the Canadian purchaser. It was a difficult matter for the British manufacturer, during the months when buyers were in the British market from every country in the world that could afford to buy goods, to fill all the orders that were coming in and were being pressed upon them. Manufacturers' agents do not try to excuse British manufacturers who accepted orders with absolutely no prospect of being able to fill them within a reasonable time. But many of them are not, they say, in this class. They accepted the orders and were delivering the goods according to order when rumors began to get about that there would be a drop in the raw material market, that trade was slackening up and that the period ahead possessed a good deal of uncertainty about it. It was at this time that cancellations began to be made by certain Canadian firms that, so say the manufacturers' agents, were not open to reason. The British manufacturers had committed themselves to the mills, were in the very midst of shipping the goods when this unforeseen action was taken by their Canadian clients. Agents say they think the principal cause of these cancellations by the Canadian firms was the tightening of credits. In March of this year, rumors of the tightening of credit were widely circulated, to be soon followed by the actual performance on the part of the Canadian banks. This action, as a matter of fact, was continental in its scope; it was as pronounced, if not more so, in the United States as in Canada. Retailers had had a bad Spring, leaving their shelves filled with goods which they had fondly expected would move out. They began to cancel and the reflection of their action was soon seen in the action taken by manufacturing and wholesale firms. Manufacturers' agents state that there seemed to be little spirit of compromise on the part of these firms. They made no effort to lay their case before the manufacturers' agents; they just blindly cancelled in whole or in part the orders they had placed with the British firms. They couldn't get the money to pay for the goods they had ordered and they didn't seem to consider that there would be a loss somewhere else along the line. Agents say that, in the majority of these cases, a compromise could have been effected which would have, at least, reduced the loss all round and would have left a decidedly better impression in England.

Compromise the Essence of the Matter

In that word "compromise" manufacturers' agents profess to see the solution of a difficulty that has faced the trade now twice since the signing of the armistice in November of 1918. They point out that it is simply because the bottom seems to have partially dropped out of the woollen trade that this action was taken by Canadian houses. It is because they have left on their hands considerable quantities of the higher priced goods that they have refused to take further deliveries and have notified agents that they refuse to accept further obligations in case British firms persist in making deliveries. By compromising, so say these agents, the loss could have been equally divided, a loss that should be divided, they claim, when loss there is bound to be. It is inevitable, they declare, that some losses must be sustained when the prices begin to fall and large stocks are on hand. But they see no reason why the loss should be sustained only by the British firm. By shading down the price, or by extension of credit to the Canadian firm, or by agreement regarding the time of delivery, an arrangement could be arrived at whereby the deliveries could be made with a little less profit to all concerned and at a time when, because of the action of the banks, credits would not be so restricted.

Are They a Unit?

Agents have not hesitated to say that there is some doubt in their own minds as to whether British firms are a unit on this whole question of cancellations. At least, that is the opinion which some of them seem to have formed after discussing it amongst themselves. The matter has been discussed by the members of the association and, after all was said, some person will raise the issue, "Well, what can we do about it?" If British firms are not going to hang together and deny goods to Canadian firms which have cancelled without legitimate reasons for so doing, will any of them do it? This same principle may be applied all along the line, right down to the retailer. And if it is, the difficulty is still unsettled. Manufacturers' agents look for the day when some stability will be given to an order all along the line, when an order will take on more the form of a contract.

"If Every Order I Placed Were a Contract" Some Advantages as Seen by a Retailer

Says That Many Travellers Invite Cancellations to Get Business—Would Keep a Perpetual Inventory of All Stock So That Buying Would Be Buying, Not Guessing—Keep Closer Watch on General Business Conditions.

By A RETAILER

ARE there any benefits to be derived by the retailer providing by mutual arrangement and agreement with manufacturer and wholesaler an order should become a contract? It is not suggested, by any means, that such a contract form should be a one-sided agreement, chiefly beneficial to the manufacturer or the wholesaler, and binding at all times on the retailer to his harm. There are other things to be taken into consideration in such a contract than prices and delivery date. We are anxious in these articles touching on cancellations to steer clear of laying any blame on one party or another; what we want to do is to present the facts, having in view that by so doing we may be able to further negotiations between the interested parties to such an extent that all difficulties may be overcome. Buying on a rising market always presents innumerable difficulties, especially when the rise in prices is as rapid as it was during the last few years. "Yes, but," someone may say, "there will never be another such time as we have had during the last few years with prices soaring and the demand at the peak as it has been." Who can tell? Suppose, for instance, that the Russian market should open again, following a settlement of the internal strife there? We would be greatly surprised if prices did not soar again, at least to some extent. Where else could Russia go for her woollens than England? France could not supply her, neither could Belgium or any of the other European countries. We may have another period of high prices sooner than we expect.

Some of the difficulties that have been experienced during the last few years are very well known. Retailers have placed orders here and there and everywhere because they needed the goods, and expecting that only a percentage of the placed orders would ever reach their shelves. Orders have been accepted by manufacturers and wholesalers with no immediate prospect of being able to fill the orders. Within a reasonable time of the placing of such orders by the retailers, only a percentage of the placed orders did come in. It is only now that the other percentage of these orders is forthcoming with the resultant overstock. With a declining market in sight, many retailers' shelves are stocked with goods bought at the very peak of prices. It looks as if there must be a loss sustained somewhere. The manufacturer and wholesaler has sustained his loss in a host of cancelled orders; some retailers there are who will have to sustain their loss, perhaps, in selling merchandise on a narrow margin of profit, if any profit at all.

"If an Order Were a Contract"

"If every order I placed were a contract," said a retailer to Men's Wear Review, "I would see that my methods of doing business were thoroughly systematized." This retailer dealt with the question, not from his own experience, but from the theoretical viewpoint, trying to pick out the advantages that would accrue to him if each order placed was a real contract and had to be carried out in letter as well as in spirit. "In the first place, I would refuse to do business with any house whose representative tried to turn a sharp corner on the contract. While the retailer is not without blame in the matter of cancellation, yet the fact remains that many representatives of houses invite cancellations. They come to us and tell us that, if the goods are not delivered according to date or are not up to sample we can send them back. That is their way of getting business many times and we are often led into placing an order by this method. Experience would teach me, within a short time, what houses actually lived up to their contract in respect of delivering goods on time and up to sample, and I would soon get to know if a house were taking an order without any hope of ever filling it.

Would Keep Perpetual Inventory

"Moreover, I would devise some system of keeping a perpetual inventory of my stock so that I would know at the end of every day, or at least every week, the exact amount of stock I have on hand in each one of these departments. It would be the only safe way to prevent over-stocking. At the end of the week, I would have a stock sheet showing the exact quantities of goods on hand, so that when a representative of any house came in to sell me goods and I wanted to buy, I would know right where I stood. Then, there would be no danger of my over-stocking my shelves, providing I had a fairly accurate idea of how trade was going to be. That is another thing; I would study general trade conditions closer than I do, believing that it would enable me to arrive at more definite conclusions regarding the prospects for business in my line during the six months that lie ahead. I feel that many of us retailers during the last few years have been buying with no clear vision of what lay ahead. We did not figure out that the day must come when business would drop off and there would come the inevitable decline in prices and consumers' purchasing power. The result is that many of us have over-stocks which we are forced to sell without our legitimate margin of profit. Only a fairly accurate knowledge of general business conditions and an exact knowledge of the amount of stock I have on hand would prevent a repetition of this.

Could Finance Business Better

"If every order I placed became a contract," continued this retailer, "I could and would finance my business better. I would know exactly what commitments I had made to manufacturers and wholesalers, when they fell due and how I was to meet them. I would know that every order I placed would be carried out both as to quantities and date of delivery, unless an alteration were mutually agreed upon, and could govern myself accordingly. In this way, I believe my turnover would be more rapid and I could possibly shave my margin of profit with some advantage to myself. I would know that money was tied up in goods on my shelves and would make greater efforts, perhaps, to move them oftener.

Merchandising Would Be Easier

"Merchandising would be easier all round if every order were a contract. There has been too much uncertainty during the last few years, uncertainty of goods coming in and the prices at which they would be delivered. Merchandising on a rising market has been hard, and made harder because we have placed orders recklessly, never knowing when they would come in or what proportion of the order would be delivered in season. Personally, I should be very glad if we could, by mutual agreement with manufacturers and wholesalers, frame some form of order that would be a contract and that would place us both on a sure basis of merchandising."

Cancellations Unbusinesslike; Supplies Are Sometimes to Blame

Orders That Have Been Filled to the Letter Are Sometimes Returned Without Explanation—If Deliveries Are Late, Have Been Substituted or Are Not Up to Sample, Retailer Has Right to Return

By A WHOLESALER

THE question of cancellations and returns has always been a vexatious one, but lately has developed to such an alarming extent that some remedy is being sought which may minimize the evil, if not eliminate it altogether.

The practice is not only unbusinesslike but is most unfair. A manufacturer gets together a collection of samples after taking endless trouble to have lines that must appeal to consumers from one angle or another (value, style, novelty, etc.). These samples are submitted to the trade, generally through salesmen who often have to travel thousands of miles, entailing enormous expense to secure orders. Such orders are put in work for a delivery date agreed on, and perhaps before the time of shipment business has become dull, but that is no justification for cancelling.

It is a gratification to know that Canada as a whole stands very high as compared with other countries in regard to the carrying out of contracts. We believe this is due in no small measure to the standard set by leading business men and institutions who regard their reputations as too precious to run the risk of being smirched by credit for the habit of breaking contracts. On the other hand it is lamentable to know there are those who, without the least compunction, not only cancel orders, but return goods without the slightest justification.

Of course, firms, companies or individuals addicted to such habits become marked throughout the trade, and their action in the long run reflects against them, but in the meantime a grave injustice is being done whereby innocent victims suffer curtailment of business, loss of profit, and in most cases heavy expenses incurred in the sale of goods.

We don't mean to intimate that suppliers are never to blame. They are perhaps far too often at fault, and we maintain that when goods received are not up to sample, have been substituted or delivered too late, the consignee has a perfect right to cancel or return, or do both. But what so often happens with those addicted to dishonorable business habits is to return goods sometimes after they have been received in absolutely correct execution of written orders—copies of which have been left—and oft-times the goods thus returned come back in shockingly bad condition, making their resale impossible save at a loss. Another frequent injury occurs thus: A particular line of goods returned has long since been sold and the samples thrown out, so there is a constant accumulation of stock which cannot be represented on the road and has to lie in the warehouse till disposed of by merchants visiting the markets, which often means they have to be kept for six months or a year.

The same applies to cancellations. We don't mean to say that circumstances never arise when cancellations are not justified, but in the bulk of instances they are as absolutely unfair and unbusiness-like as the pernicious habit of sending back goods shipped in correct execution of contracts.

PREPARE STAMPS FOR LUXURY TAX

August Revenue was $6,000,000 From This Source

Collection of the sales and luxury taxes by means of stamps instead of by the present method will be inaugurated November 1. The necessary arrangements now are being made and the stamps manufactured. A special perforating machine for cancelling the stamps will be furnished free to dealers.

Last month $6,000,000 revenue was derived from the luxury tax, but this is not regarded as the probable maximum.

In some cases investigation has shown that the law is not being complied with through ignorance of its provisions. In others there has been deliberate evasion, and prosecutions in several score of cases are being initiated. The full penalty will be asked to the end that the effect be salutary. Inland Revenue officers, by visiting stores and making purchases, have detected many cases of evasion.

A staff of thirty expert auditors, distributed over the different Inland Revenue divisions, has just been appointed to check up and see that the Treasury is getting the revenue it is entitled to.

Suggestions to Stabilize Order

Not only is the whole question of the cancellation of orders being seriously considered by British manufacturers and Chambers of Commerce in the Old Land, but suggestions have been asked from Canadian representatives of British houses in this country, suggestions which, if carried out, would help to get rid of this evil. Some of the suggestions that have been made are contained in the following clauses:

1. Knowledge of the commercial laws of the country from which emanates the cancellation; as to how far actions taken by British Manufacturers against such cancellations —in Canada for instance—could be quickly settled or arbitrated upon by responsible and acceptable tribunals, such as the Chamber of Commerce.
   Order forms or contract forms should be amended to cover other conditions of sale beside price and delivery date.
2. All original order forms should be sent home, the agent or representative retaining a copy of the same for his own future reference. Forms of acknowledgement should be made in duplicate and signed by the customer ordering the goods.
3. It must be distinctly agreed that when once an order is placed there can be no alteration or cancellation, unless mutually agreed upon between buyer and seller.
4. If there are any changes in the industrial laws of the country made from time to time that affect the position of contract already placed prior to the coming into operation of such laws, the agent should be responsible for notification of these changes and secure re-confirmation of orders under the new conditions, as they are far more likely to know of the immediate operation of such changes than the manufacturers in this country.

"Great Clothiers of the Great West" Macleod Bros.' Store in Calgary, Alberta

Novel Methods of Advertising Adopted by This Firm—Free Show For the Boys—Gives Away Radiator Protector — Favors Open Racks for Clothing — Carries Working Clothes in the Basement of Store.

D. A. MACLEOD, of MacLeod Bros., "The Great Clothiers of the Great West." is so wrapped up in his business that he carries it to bed with him at night. There seem to be three occasions in the course of a man's daily routine of life when brilliant thoughts or ideas occur to him which he takes mental note of and later puts into operation either in a developed or modified form. Those occasions are when walking, when sleeping or when golfing. Perhaps Mr. MacLeod is too busy to golf or walk more than is absolutely necessary; so his ideas come to him during the silent watches of the night. He says that some of the best and most fruitful ideas that have guided him through many years of business activity have come to him at night; so he takes a pad of paper with him, puts it at the side of his bed, and when the idea comes to him he jots it down where he can find it in the morning and work it out during the day. He started in business in Calgary in 1903, having previously been in the dry goods business in Charlottetown, P. E. I.; now he has two stores in this busy metropolis of the west and is doing a good business in both.

Another section of the children who got free passes to the "movie" show given by the "Great Clothiers of the Great West." Mr. MacLeod said this was one of the best advertising stunts he ever put on for fifty dollars.

Gives a Free Show

The pictures on the accompanying page illustrate a recent "stunt" put on by Mr. MacLeod in Calgary. The pictures were taken on Saturday morning, August 28th, when hundreds of boys were crowding into Mr. MacLeod's store to secure free tickets to a picture show. It was Mr. MacLeod's treat and the boys turned out in full force to take advantage of it. The Allen Theatre had been rented for the morning and the picture shown was "Huckleberry Finn." It is needless to say that the theatre was crowded. Attending it placed no obligation on the part of the boy; all that was required of them was that they called at the store to secure their tickets. The renting of the theatre cost $50 and Mr. MacLeod said to a representative of Men's Wear Review that it was one of the best advertising stunts he had ever put on for the money. The idea was to introduce and let the people of Calgary know that they catered to the boys and that they carried everything that a boy wore. Over 300 knickers were sold on the day of the show, so the stunt really had something in it other than mere advertising value for that day alone.

Another successful sale which Mr. MacLeod ran was the "Clean Sweep" sale of last year, a sale which, he said, ws the biggest sale he ever ran. The returns on the first day of this sale amounted to more than was sold during the first six months of the opening of his first store in Calgary in 1903.

Firm Believer in Advertising

"I am a firm believer in advertising," said Mr. MacLeod to Men's Wear Review, "and I give the full credit of building up my business to advertising. Some men believe in advertising their store by buying expensive fixtures. Personally, I have got good results out of serviceable fixtures without the flash and glitter that goes with many of them. In the west I find that if you keep these out of your store you will be able to serve both the rancher and the bank manager." To illustrate his point, Mr. MacLeod referred to a competitor who had started in business the same year he did and just across the street. The firm across the street had about $5,000 while he had only $1,500. They spent a good deal of their money in expensive fixtures and had only enough left to buy a small stock. Mr. MacLeod made many of his own fixtures and the money he had left went into stock and advertising. It was his belief that this had saved him. His competitor didn't have enough money to follow up his expensive outlay with advertising and stock and went out of business in six months.

Children made happy by the recent advertising scheme of the MacLeod Bros. These children were entertained to a "movie" show at the MacLeod Bros.' expense.

Favors Open Racks for Clothing

For two years closed show cases for suits and overcoats were used but at the end of that time they were taken out and the open racks put in their places. Busy customers, thinks Mr. MacLeod, want to select their goods in a hurry and with the open racks they can walk around and pick out the suit or overcoat they want. The rack is 110 feet long and there is a price ticket in plain figures on every article.

Another system in operation in the store is that all articles are given a number. For instance, a sample of ev-

(Continued on page 85.)

"Examiner" Sees Things From Different Angle: Peterboro Paper Interviewed by Clothiers

The Result of Pointing Out the Facts to the Editor—A Change of View Which Is Brought About After Clothiers Have Taken Action and Co-operated With the Daily Press —Might Be Done in Other Places.

IT HAS frequently been urged in these columns that clothing merchants in the different towns and cities throughout the country should, if possible, co-operate with the local newspapers in bringing to the attention of the reading public those conditions which are responsible for the present high cost of clothing. There are methods that can be employed that will make this co-operation very effective. The newspaper that argues for a big drop in the price of clothing simply because there is a drop in the price of raw wool, argues it in such a way that the consumer believes the drop is coming very soon, is ignorant of the real facts in the case. It has been this kind of arguing on the part of the newspapers of this country that has wrought untold harm to the clothing industry and business. For the most part, clothing men have allowed this propaganda to pass unchallenged; they are now suffering the consequences, and what we said in the last issue, namely, that the labor market may soon be glutted with a surplus of labor and that prices will then come down with a bang because there is a break in labor costs, may not be so far off. It is to be hoped that labor will then see that the daily newspaper has been leading them on to the very rocks on which they will then find themselves stranded.

"Examiner" Changes Its Mind

There is one paper in Ontario—Peterboro—which recently changed its mind on the question of clothing prices. It changed its mind after the clothing men of that city got together and explained to the "Examiner" that certain information which they had diffused through the columns of their paper was incorrect. On September 8th, the "Examiner" had a two column box item on the front page with the prominent headline "Clothing firms look for a drop in price of clothing this Fall." The article, in part, went on to say:

"That prices of clothing will begin to decline this Autumn and that there will be an appreciable drop before Spring was the opinion that two clothing salesmen expressed to the "Examiner." They believe that clothing prices have reached the peak and that though the decline this Fall may not be great, a gradual decline will continue until the Spring, when prices may be back to as near normal as might be expected."

The article then went on to report

(Continued on page 82.)

Interior view of the Thornton Bros.' semi-ready store in Peterboro.

Keeping in Touch With Big Business: Weekly Report Submitted on Every Department

Superintendent of the C. H. Smith Co., Ltd., of Windsor, Lays Report on President's Desk Each Saturday Morning Telling of Developments in Every Department—Features of Report Explained.

HOW is the general manager of a large departmental store or a men's wear store with numerous departments in it to keep in intimate touch with every department of the business, and know exactly what is going on? Obviously, it is impossible for him, if there are from fifteen to twenty-five different departments in the store, to personally investigate every detail of the business conducted by each one of these departments. *Men's Wear Review* has heard the proprietors of large stores say repeatedly that they regretted in a measure that the business was getting so large that they were losing personal touch with it in many respects. Perhaps, to the same extent one regrets the passing of one's childhood days; yet, in the fuller development of manhood with its added responsibilities—and achievements—there is also infinite satisfaction, even though the recollections of childhood are lost in the bigger life of manhood.

Has Weekly Report Submitted

Aside from the personal touch which C. H. Smith, (C. H. Smith Co., Windsor), infuses into an excellently well organized business—and there is a great deal of the personal touch about his business—he has devised a system which finds expression in a weekly report submitted to him by his superintendent which keeps him in the most intimate touch with every department and what is going on in it. In all, there are twenty-seven departments covered in this report which is laid on the desk of the president and general manager of the company each Saturday morning. After he has read this report, so Mr. Smith told *Men's Wear Review*, he knows exactly what has transpired in each of the departments during the week, just as, by the wonderful system that controls the entire store, he knows at six o'clock each evening the exact amount of business that has been done by the several departments of the store.

Information in Report

As a model for retailers who conduct either a departmental business, or have several departments in their men's wear stores, we outline this report in full with brief explanations of some of the departmental reports. There are other features of this report which require more elaborate explanation and are treated in other articles in this issue, features which, in themselves, are among the business-builders of this remarkable retail establishment.

1. **Stock Rooms.** Under this heading, the general condition of the rooms is described as to appearance.

2. **Parcel Post.** (*a*) Number of deliveries out. This tells of the number of parcels being delivered during the week.

(*b*) Number of calls for. This is a report on the number of parcels called for by delivery wagons which are for exchange.

(*c*) Number of parcels checked free for customers. This is one of the many service features of this firm. There is a check room the same as one sees at a railway station, only it is free. Parcels may be checked by coupon and called for at the wish of the owner. The idea, of course, in keeping account of these parcels so checked is to see how the public is appreciating the service so given.

(*d*) Number of parcels verified with sales checks and particulars of errors, giving sales number, etc. This feature is another important one in which the interests of the customer are carefully looked after. Each day, so many parcels are selected from the parcel depot and are opened. The sales check is carefully checked with the goods in the parcel to see, first, that all the goods are there and, second, to see that measurements are correct if, for instance, yardage is bought. Any oversight or carelessness is, in this manner, corrected.

(*e*) Delivery cars and store trucks—condition.

(*f*) Supplies wanted; wrapping paper, paper bags, twine, suit boxes, address labels, pin tickets.

3. **Elevator.**

4. **Telephones.**

5. **Transfer Office.**

6. **Shipping and Receiving Department.**

7. **Mail Order.** (*a*) Number of orders received. If there are some not filled, it is looked into to discover the reason.

(*b*) Amount of purchases in dollars.

(*c*) Remarks. In this report, copies of unfilled orders are included.

8. **Floor Management.**

9. **Window and Interior Displays.** This report tells how often the windows and show cases have been changed during the week.

10. **Store Signs and Price Tickets.** General conditions of these are set out in this report.

11. **"Shopper."**

(*a*) Number of telephone calls.

(*b*) Amount of telephone purchases.

(*c*) Number of telephone orders unable to fill. Remarks. A fuller explanation of this feature of the store is given in another article.

12. **Advertising.** (*a*) Total number of inches used.

(*b*) Number of inches each department.

13. **Merchandise Exchange Offices.**

(*a*) Number of parcels returned.

(*b*) Total value of merchandise returned.

(*c*) Remarks. This feature of the store is also dealt with in a separate article.

14. **Furnace Rooms.** Fuel supplies. Remarks.

15. **Water Supply.** (*a*) Drinking water.

(*b*) Auxiliary fire protection.

16. **Rest Rooms.**

17. **Toilet Rooms.**

18. **Cash Railway System.**

19. **Store Display Features.** If in good condition.

20. **Errors in Change.** This is to check up cashiers as to efficiency.

21. **Store Stationery Forms and Supplies.** This report gives the list of any form near depletion.

22. **Welfare.** In this organization, there is a flower committee composed entirely of members of the staff. It is their duty to send flowers to any member of the staff who may be ill and to visit them. At Christmas

(Continued on page 87.)

C. H. SMITH

President and general manager of the C. H. Smith Co., Ltd., of Windsor, Ont. Mr. Smith recently opened a new quarter of a million dollar addition to their premises, resulting in their store now opening out on three streets in that city. Twelve years ago Mr. Smith was manager of the Dress Goods Department in John E. Boles' store in Ingersoll, Ont. He left there to go to E. B. Crompton's in Brantford, and from there went into business for himself in Sault Ste. Marie. In 1914 he started in business in Windsor, being attracted by the possibilities of the Border Cities. His first store had an area of 15,000 square feet; the completed store now covers an area of 63,000 square feet.

And Mr. Smith is still on the sunny side of forty.

Woolen Prices Little Affected by Action of American Woolen Co.; Primary Markets Firm

Merinos Show Consistent Advances at Recent London Sales—Duty and Freight Rates Still Factors to be Reckoned With in Comparative Prices — American Woolen Prices Reduced From 18 to 25 Per Cent.

THE action of the American Woolen Co. in reducing the prices on their lines of merchandise from 18 to 25 per cent. will, it is said by Canadian buyers of English woolens, have little or no effect in Canada or on Canadian prices, taking into consideration the primary markets of the present day. Of course, it is always impossible to state what is going to happen if consumers' demands are so restricted that small concerns are forced through financial embarrassment to dump their products on the open market and so force larger concerns to meet them in competition. There is undoubtedly a tendency at the present time to restrict buying, a tendency that is manifest on the part of the consumer and in turn, reflects itself in retailers' purchases from wholesaler and manufacturer, and goes even further down the line than this. In spite of this fact, however, raw materials used in the manufacture of articles demanded by the Canadian consumer show little change in a downward way. By offering their various lines at reductions they have undoubtedly struck a hard blow at existing high prices in that country and the moral effect of their action will be felt here, and has already, as a matter of fact. The daily press have heralded the action as a forerunner of immediate lower prices here without taking into consideration some of the factors which offset the possibility of their conjecture coming true.

Merinos at the London Sales

As is well known, merinos are the yarns used in practically all the woolens that come to this country to be manufactured into men's and women's clothing. The coarser grades are not wanted here; even the Canadian coarser grades are used in the manufacture of clothing a good deal of which is exported because it is not acceptable to the Canadian dresser. It is instructive to know how merinos went to the recent London sales held during August and early September and to observe the consistent upward tendency in prices. As a matter of fact, these increases are reflected in statements made to Men's Wear Review by a number of buyers who recently returned from the Old Country where they had gone to place future orders for woolens for men's clothing. Fine botanies and serges, so said one buyer, have advanced just 50 per cent. over the price asked for last October. Many of the buyers who went over came home without having placed any orders at all, realizing that conditions here were uncertain because of the demand for lower prices in clothing.

The following table shows the sales of merinos for the three weeks up to September 2nd.

Merino	Sept. 2 d	Aug. 26 d	Aug. 19 d
80's	132	126	114
70's Warp	118	114	100
70's	112	108	96
64's Warp	112	108	93-96
64's	106	102	90
60's Super	94	92	84
60's Ordinary	88	86	81
64's Cape long	100	96	90
64's Cape Medium	94	90	84

Duty and Freight Rates

If all other things were equal, and the majority of Canadian buyers will say all other things are not equal because they claim that English woolens are much superior to the American, there is still the duty and the freight rates to be reckoned with. The duty on woolens entering Canada from the United States is 35 per cent. Add to this the increased freight rates and other charges of shipment and there is fifty per cent. to be added to the price of American woolens as quoted on their side of the International border. It is the claim of Canadian woolen men that this puts the American woolens out of the running, even though values were about the same in either case. But the great preponderance of woolens used in this country come from the Old Land, which, of itself, is pretty much of an argument for the superiority of the Old Country product.

American Woolen Co. Statement

Leading New York dailies on September 7th carried a full page advertisement from the American Woolen Co. The statement read in part:

"To manufacture and accumulate a stock of goods when the public refuses to purchase is only to invite disaster in markets and prices, reacting in the end upon our employees and the savings that furnish the capital. Such a policy continued would only result in prolonged depression disorganizing all the forces of both labor and capital, which must jointly support this enterprise in its service to the public.

"With the advance in the money rate and increasing restrictions to credit, cancellations began to come in; but for some time they were no more than might be expected. When, however, on May 26th, the government brought indictments against this company for prices charged for its goods in open and competitive markets, it was notice to the trade by the government that the prices for woolen cloth must be reduced. Although the indictments were dismissed June 11th, cancellation of orders became universal over the country. Total cancellations based upon figures collected by the government are estimated for the whole trade at the entire annual output of the American Woolen Company. The total cancellation of orders upon the books of the American Woolen Company amounted to more than $40,000,000 or sufficient to give employment for two months to all our workers.

"To have continued to manufacture and accumulate unsalable goods would have been not only financial suicide, but would have insured a depression in the entire woolen industry from which it would have taken many weeks, if not months, to recover by universal shutdowns with widespread disorganization and unemployment. Therefore, instead of the usual two weeks' vacation in August, the mills were shut down on July 10th, which was fortunately the best season for a two months' vacation. Had the shutdown been forced in the winter season, as it would have been by continued accumulation of goods, there might have been, with high prices and famine conditions for fuel, some personal suffering.

"The American Woolen Company begins its exhibit to the trade Thursday, September 9th, and will begin the starting up of its mills Monday, September 13th. The wage scale will be the same as when the mills were forced to close in July."

In its announcement the company reiterates that it believes in the maintenance of good wages for skilled workmen.

In spite of the attractive prices offered by the American Woolen Company there was very little buying on the opening days. Wholesalers are still apprehensive on the other side of the line as well as this as to the response of the retailer for the coming season.

News of the Clothing Trade

Tip Top Tailors have been registered in the Province of Quebec.

—

George B. Jones, of Jones & Robinson, men's furnishers, of Brockville, is dead.

—

Sudbury Woolen Mills Ltd., of Sudbury, Ontario, have been granted a charter.

—

Geo. H. Kirshner has commenced the manufacture of hats and caps in Winnipeg.

—

Kalil Bros., Men's Furnishers, have opened a new branch store in Cornwall.

—

Wray Manufacturing Co., of London, overalls manufacturers, recently suffered a loss by fire.

—

Blairs' Limited, of Ottawa, is being liquidated, following the tragic death of the late William Blair.

—

Ebenezer Hood, for thirty years a knit goods manufacturer of Toronto, died at his home, 516 Yonge street.

—

Fur coats made their first appearance in Cobalt on September 18th. A decidedly cold wave struck the north country.

—

Brass's new store on the corner of Yonge and Adelaide streets, Toronto, opened on Saturday, September 22nd.

—

The law compelling trades union deleg ates at Windsor, Ontario, to wear at least three union labels on their clothes was not enforced.

—

McGiffin's Ltd. of Ottawa who have previously carried only men's furnishings have now added hats and men's clothing to their stock.

—

John Hooper, for many years a traveller for the Sandford Manufacturing Co., of Hamilton, died on Sept. 8th. He was 73 years of age.

—

Merchant Tailors in Western Canada are preparing a statement to present to Sir Henry Drayton relative to their classification as merchants.

—

The Commercial Clothing parlors, representatives for Firth Bros., have started business at the corner of 3rd Avenue and 21st street, Saskatoon.

—

C. R. Hamilton, representative of the John W. Peck Co., Ltd. of Montreal, has been transferred to the Vancouver territory. He will travel in British Columbia.

—

Employees of the millinery and boy's furnishing departments of the T. Eaton Co., Toronto, were given a corn roast and concert on the evening of Sept. 17th.

—

Two robberies within a week's time were committed at the Strand Tailor Shop, 364 Yonge Street, Toronto. Over $500 worth of merchandise was taken.

—

Four Suits of Clothes were stolen from the store of Mr. King, 291 Princess Street, Kingston, on September 1st. Many similiar robberies have been committed in Kingston recently.

—

Frank L. Moorhouse of Huddersfield, England, said that a tie he had bought from a Yonge street merchant, Toronto, cost three times what it would have cost him in England.

—

The Giant Clothing House of London, Ontario, is quitting business. "Quitting. Done. Through" is the novel way they advertised their final performance—a $60,000 sale of all merchandise.

—

Sultzbach Clothing Co. of Buffalo were recently fined $12,000 in the Federal Court of the United States for profiteering. The Flying Squadron of Investigators of the U.S. Government laid the charges.

—

D. F. Johnston of Whitby was robbed of $1,500 worth of goods on September 26th. The stolen goods consisted of suits and furnishings. An attempt was also made to enter the store of H. T. Thompson.

—

About $5,000 worth of cloth and suitings were stolen from Mr. Doubt of Whitby on September 21st. Robberies reported from Whitby have been numerous and the clothing men seem to be the chief victims.

—

An Unsuccessful Attempt to rob the store of A. B. Gilmour, of St. John, was made at an early hour on the morning of September 20th. Seven webs of cloth were taken out but were subsequently recovered.

—

W. A. Brophie, managing director of Tooke Bros., states that the home demand for goods is still greater than supply and that they have sufficient orders to keep their factories running till the end of the year.

—

John P. Corwin, manager of the Winnipeg store of the Scotland Woolen Mills, died in Montreal on Sundy night, September 19th, from double pneumonia. He was ill only four days, and was east on a business trip.

—

Acting Fair Price Commissioner Beinmann of Baltimore is the leader of a movement in that city to wear straw hats till October 20th. He swears to have arrested any man who attempts to break his early Winter headgear.

John McMurchy's woolen mills at Huttonville were burglarized some weeks ago and $450 worth of merchandise stolen. On Sept. 6th another burglary was committed at the same place when the safe was taken out of the building, blow up and $50 stolen.

—

Campbell's Limited has been incorporated in Manitoba. They are offering for sale 5,000 shares at $10.00 a share. Dividends will be paid quarterly and any number of shares from 3 to 500 will be sold. Made-to-order clothes in wholesale quantities is their line.

———

Cancellations From the West—Business Brisk in East

A Men's Wear Review representative recently interviewed the firm of Grant Holden and Graham, of Ottawa, with reference to the situation in the heavier lines of canvas goods for spring and was informed that existing prices quoted on all lines are approximately 40 per cent. higher than pre-war prices and are likely to go higher on all grades of canvas. Present prices will hold good until February next and travellers are expected to leave about January for fall orders.

Business in all lines, such as tents, awnings, tarpaulins and all lumbermen's and contractors' supplies is reported good. A fair percentage of cancellations of this season's orders came from the west, but business in Eastern Canada is excellent. No decline in prices is anticipated as the demand in general is much greater than the supply produced, and all manufacturers in these lines prefer not to manufacture goods unless on order. Business, they say, is too uncertain in sporting commodities especially and most lines are kept on hand partly made so that rush orders can be handled almost as quickly as though the goods were already finished.

Mackinaws, it is said, will not advance in price for the season of 1920-21 as a falling off in price has occurred in the heavier yarns. The mackinaw is a Canadian garment "par excellence" and is being featured this season in a number of new and artistic patterns, remarkably attractive for sports and even for city wear.

Placing Orders Are Light for Spring: Lindsay, Peterboro, Belleville Men Wary

Believe That it is Best to Buy Very Lightly And Go to the Market as Frequently as Possible —What Will be Effect on Manufacturer and Wholesaler?—Statements by Merchants in These Cities.

IF the amount of buying to be done by the retail clothing and haberdashery merchants in this country for Spring of 1921 is to be judged by what they are doing in Lindsay, Peterboro and Belleville then the buying will be very light indeed. As a matter of fact, we have reports from different areas all over the country and there is a striking similarity in their tendency. This does not mean that there might not be a good business for all that. There have been several fat years and in the cycle of trade it seems inevitable that lean ones will come sooner or later. Perhaps now is the time. It cannot be denied that the popular demand is for lower priced goods, not only in lines of men's wear but in all other commodities and manufacturers and retailers alike are not unmindful of the part they will have to play in this demand and its effect on their business. There will have to be some losses along the line somewhere and the best solution of any difficulty of this kind that may arise is to apportion the loss with as little loss to all concerned as possible. Let it not be supposed for one instant that the consuming public itself will not suffer some losses in the adjustment toward lower prices. The less the demand for Spring merchandise, the smaller the organizations that will be required to meet the demands of the retail trade; and the smaller the organizations in all lines of manufacturing, the more men and women out of work. Where there are three jobs and only two men to fill them, wages are necessarily high; where there are three men for two jobs the reverse is as certainly the case. Sweatshop conditions are already on the increase in this country and such conditions are not healthy signs of the times. Spring business may be very good; but the price of merchandise passing from manufacturer and wholesaler to retailer and from the retailer over the counter may undergo changes that, at this distance, may be difficult of comprehension. To put on the mantle of a prophet is a dangerous thing; for that reason we do not place it about our shoulders. But it is certain that something is going to happen if retail men all over this country do not come within a long distance of placing their usual Spring orders.

Possible to Force Prices Up Again

The same old law of supply and demand can come into operation again in spite of all the talk about lower prices that has been heard during the last few months. If retail men hold off their placing orders, as they are apparently doing, and the consumers' demands in the Spring are strong for merchandise, what is going to happen unless merchants have such full stocks that they can stand a normal demand of normal times? Only one thing can happen, the same thing that has happened frequently during the last few years. Manufacturers and wholesalers will be faced again with orders which they cannot possibly fill because the goods are not made up or are not in stock. There will be the same scramble for goods, the same scramble for men and women to make them up, the same three jobs for only two men, the same high wages and, finally, the same high prices because labor costs constitute the bulk of the cost of any one commodity to-day. It seems to us that one is as likely to happen as the other because the basic industries of the country are in a healthier condition than they have ever been.

Has Had No Sale in Fifteen Years; C. J. Symons, Belleville, Eschews Them

"I have had no sale in fifteen years," said C. J. Symons, of Belleville, to Men's Wear Review recently. "I started in business with a sale at that time and sold merchandise that I had to buy over again at advanced prices. I decided at that time that sales were no good and that if a man kept his stock clean and bought carefully he did not need to run a sale to conduct his business. Since that time I have never advertised a sale in any newspaper. If I have a few specials to offer, I simply put them out on the tables in my store and customers pick them up when they come in.

"The best three days' business I had this Spring were when other merchants were running sales."

What Merchants Say

"I am buying very lightly for Spring," said Mr. Blair of Blairs' of Lindsay, "but what I have had offered me, particularly in worsteds and fine woollens, were a shade higher than last Spring."

"I am not buying anything for Spring," said Ed. Armstrong of the same city. "I will go to the factory and buy but, in the meantime, I want to wait and see. My September business this year was better than last in spite of the soldiers' trade I had at that time, though this business has been helped by the sale I am running."

"We will buy sparingly," said H. Brimmell of the Dundas & Flavelle Co. of Lindsay. "We will wait until after the first of the year and will then go to the market and will buy from hand to mouth from those places where we can get the stuff we want. We expect to do this for a couple of seasons."

"We are buying only what we actually need for Spring," said Milton J. Dedman, and the opinion expressed at Sutcliffe's Ltd. was practically the same.

"I am going to buy as lightly as I can for Spring," said J. Primeau of Peterboro. "A man can now get what he wants when he wants it. I will also buy from fewer firms; I expect to cut down my accounts." The opinions of Wm. Lech & Sons, the Cressman Co. clothing department, and Merrell & Meredith were expressed in the same vein. H. LeBrun & Co. varied their opinion from these and said they had bought as much for Spring as formerly.

"We are buying as little as possible," said J. H. Bryant, manager of the clothing department of Ritchie & Co., Ltd., of Belleville. "I see no cause for alarm and I am not pessimistic, but I think that every buyer should be careful in 1921 and go to the market as frequently as possible to get his goods. Whether the manufacturers will carry the cloths and make up the goods in early Spring if everybody holds off buying remains to be seen."

"We are buying very little," said Geo. H. Meaghers of Meaghers, Belleville. "We are cutting down our buying from about one-fifth to one-seventh of the usual."

"We are not buying very much for Spring," said H. O. Stewart, better known as Ginger Stewart. "There are some things in which we have placed our orders but there are other lines that we can get later on. In clothing, hats and underwear we have placed some orders but in furnishings we have not bought anything. Altogether, we are buying just what we really need."

Reaching Thousands by Boys' Contest: Novel Scheme of Begg and Co. of Hamilton

Forty Prizes Given to Forty Most Popular Boys—Votes Given With Purchases at Begg & Co.'s Store—Holding Concerts to Launch Campaign—Separate Campaigns For City and Country—Campaign Has Many Good Features.

BEHIND a "Popular Boys' Contest" being run by Begg & Co., Ltd., of Hamilton at the present time is an idea. It will be remembered that J. C. Begg, some months ago, expressed his views about advertising to Men's Wear Review. In short, those views can be summarized in a sentence. He had come to the conclusion that the public were getting sick of sales and the use of comparative figures in advertising, and were losing confidence in the genuineness of clothing men's advertising. That opinion is becoming stronger with him than ever; only a few weeks ago he said to Men's Wear Review that he felt that advertising had lost about fifty per cent. of its value in comparison with the kind that was done a few years ago. It is not advertising that he is opposed to; it is the kind that is done. Speaking for his own city (though he needn't have restricted it to Hamilton, perhaps) he said he had felt for some time that the clothing merchants were merely vieing with one another for the amount of space that was being used in the Hamilton papers and that the papers themselves, as well as the reading public, were laughing at them for their elaborate space and screeching headline advertisements. Mr. Begg had come to the conclusion that he wanted to reach the public in a different way, and last June he conceived a new idea which, when developed, would reach the public in a new and, he felt, an effective way. And so, with the aid of his advertising manager, Chester May, and a special contest manager, H. C. Tingling, he started out to, and is now running a boys' contest which has in it the elements of pronounced success.

The Opening Letter

The letter announcing the contest was gotten out under date of August 26th. Here it is:

Hamilton, Ont., August 26th, 1920.

Dear School Fellow:

You've been having a big time during holidays we know and now next week you'll join the line and at the nine o'clock bell you'll be at the school business again. We would suggest that you bring up the SCHOOL CLOTHES QUESTION with the folks at home right away.

You didn't know it but during the past holidays weeks the BEGG & CO. management have been thinking almost every day of you school fellows—we've been wondering how we could get better acquainted. We want to know all the boys in Hamilton, and want you to know us—we think we ought to be good friends, don't you?

You like surprises—well we've planned one on you, and Tuesday, August 31st, we're going to have a good time together at Odd Fellows Hall on Gore Street. There'll be moving pictures, "the kind the boys like," a water melon eating contest, songs and instrumental music—but the surprise is going to be when we show you TWELVE HUNDRED AND FIFTY DOLLARS WORTH OF PRIZES consisting of a motorcycle, a prize pony outfit, four bicyles, two boy's $25 suits, two moving picture machines, four Stewart phonographs, six boy's roller coaster waggons, ten footballs, ten pairs of skates,—FORTY PRIZES IN ALL that are going to be won by the boys of Hamilton and vicinity. Guess you'll be there, won't you, to find out how to win one of them. You'll find a ticket enclosed admitting you to this ENTIRELY FREE ENTERTAINMENT and telling you what time to be on hand.

Hoping to see you on Tuesday,

Yours for one of the Forty Prizes,

BEGG & CO.

P. S. If you meet any boys over five years of age that did not get a ticket of admission tell them to bring their name and address to the Begg & Co. store and they'll get one, too.

Note the Postscript

This P.S. at the end of the letter is well worth noting. It brought splendid results. To a mailing list of some 5,000 names, another 1,300 were added. It used to be said that the three quickest ways to spread news were to "telegraph, telephone and tell a woman"; but there seems, in the case of Begg & Co. at least, to have been added that of "tell a boy." It was impossible to get the between 6,000 and 7,000 boys of Hamilton who attended this show into one building; so it became necessary to hold three different shows to accommodate the Hamilton boys alone. The concerts were held on August 31st, a day or two before school opened. There are pictures in this issue, showing how the boys turned out and how they, apparently, enjoyed themselves.

Arranging Country Contest

This contest, however, was not confined to the city of Hamilton; it embraced the whole countryside as well. The concert held in Hamilton was repeated in Dundas, Waterdown, Burlington, Caledonia, Grimsby, and it was possible to hold these country concerts some days later because school did not open as soon in the country as in the city. Instead of using the admission ticket, as was done in Hamilton, a dodger was widely and carefully distributed and on this dodger there was an admission coupon. From these five concerts between 1,500 and 2,000 more names were added to Begg & Co. mailing list.

Opening of the Contest

The contest proper opened on September 1st,and will run till November 15th, a period of about ten weeks. Of course, a full explanation of the contest was given at the concerts held in Hamilton and in the surrounding villages. Forty prizes were given, twenty to the twenty most popular boys in Hamilton, and twenty to the twenty most popular boys in the surrounding country. The rules of the contest were as follows:

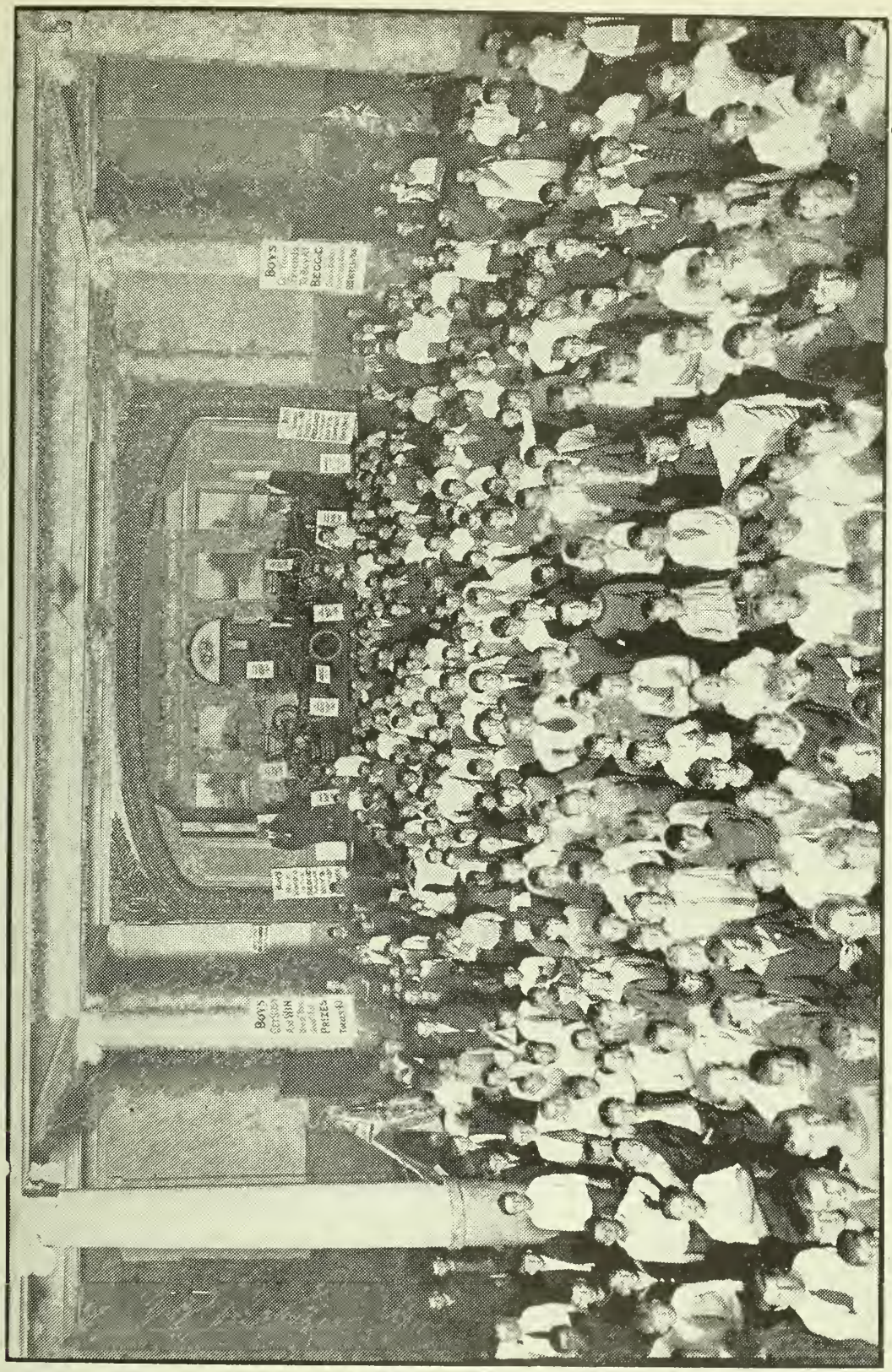
Every purchase of (One Dollar) at the Begg & Co. store entitles the purchaser to a coupon worth 100 votes. These votes can be placed to the credit of any boy up to 16 years of age, named by the purchaser.

At the close of the contest, Nov. 15th, 1920, the boy from the City (District A) and the boy from the Country (District B) having the most votes to his credit may have his choice of Motor Cycle or Pony and Carriage Outfit. The remaining 19 prize winners from each district will receive his prize in the order named in this ad., according to the number of votes to his credit.

Rules Governing Contest

1. Candidates must enter District in which they live.
2. Candidates moving from district in which they entered contest, must leave their names in original district.
3. No candidate's name can be substituted for another.
4. Votes cannot be transferred from one candidate to another.
5. All ballots must be placed in ballot box at Begg & Co. store.
6. All ballots to be deposited in ballot box within fourteen days from purchase date.
7. The decision of the judges to be final and admit of no appeal.
8. For further information see Contest Manager at Begg & Co. store.
9. Judges will be the advertising man-

(Continued on next page)



The above is a picture of several hundreds of boys who crowded into one of the Hamilton theatres to attend the concert given by Begg & Co., Ltd., in connection with their Popular Boys' Contest, in which 40 prizes are to be given away, valued at $1,250. The prizes are displayed on the platform and a full explanation of this contest was given to the boys during the concert. Between 6,000 and 7,000 boys alone attended the Hamilton concerts, and it became necessary to hold three concerts to accommodate all the boys who turned out. Aside from these three, there were also the concerts in five neighboring villages where the campaign in the country was inaugurated. Twenty prizes go to Hamilton boys and twenty to boys in the county. It is a novel campaign and a full account of it is given in this issue.

agers of Times, Spectator and Herald.

10. Candidates must not solicit votes in or around Begg & Co.'s store.

Following Up the Contest

With the contest fairly launched, Mr. Tingling carefully followed it up so that the very best results would be obtained. They must not lose sight of the fact that not a little of the value of the contest was the selling of merchandising, for it was by this method that votes are to be obtained. Every boy in the contest is a selling agent for Begg & Co. and it is in Begg & Co.'s interest to see that these boys are live agents. On September 10th a list of one hundred names of boys who had entered the contest was printed in the daily press, though this was not the complete list by any means. There were 400 boys in the city and 300 in the country who had entered it and their names duly appeared at subsequent dates. On September 20th Mr. Tingling sent out the following letter to the boys whose names, at that time, had been entered in the contest:

Hamilton, September 20th, 1920.

Dear Friend:

On looking over the standing of the boys in the Begg & Co. Popular Boys'

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Is Advertising That Reflects on Your Competitor Good Advertising?

Calling the Other Fellow a Profiteer Is Not Salesmanship And Advertising Is Salesmanship —Speaking in Superlatives May Be Entertaining, Perhaps Instructive, But Does It Bring People to Your Store?

IN MANY clothing retail organizations there are two salesmen who, probably, never get behind the counter to sell goods. Yet they are salesmen—or should be—of the very first water. If the organization is not large enough to have these two men confine their entire time to these two important jobs, perhaps a member of the firm undertakes one job and one of the head clerks of the store the other job. But these two salesmen are, however, necessary to every well-conducted, progressive and aggressive organization. They are, the man who writes the advertisements for the store, and the man who dresses the store windows. Their tasks are identical, but the manner in which they perform them are, necessarily, different. It is their job to get men and women into an attitude of mind where purchasing becomes desirable. In the case of the man who writes the advertisements, he should so study human nature and become so conversant with his community and the way to appeal to it that every line he writes for the store advertisement has a drawing power to it. Anything in his advertisements that repels or does not create desire is a step in the wrong direction; and it is not always necessary to talk in superlatives to create a desire or to explain and justify the quality of goods which are to be found on the shelves of your store. In the case of the man who dresses the window, he should so make a window attractive that people will walk out of their way to see it. It should be suggestive of the season and should create a desire in the mind of the passerby, not only to have the article shown but to so dress that he will be considered, at all times, the well-dressed man. The window that is properly dressed is worth dollars and cents to the retail merchant and this department should not be overlooked in any store organization no matter how small the store may be.

Advertisements That Fail to Draw

We gave in the last issue of Men's Wear Review the case of a man who believed that the advertisements of the other fellow were helping him. This man had come to the conclusion that people were tired to death of sales and were looking for the clothing man who ran his business without sales. We are inclined to the view that this man talked more truth than poetry in what he said. But there is another kind of advertisement that does not draw to the store. It is the kind that tells that the other fellow is a profiteer, or that his expenses are so high in the particular district in which he resides or does his business that he cannot sell with the same percentage of profit as he, himself, can. During the last six or eight months there has been a good deal of this kind of advertising done amongst Canadian retailers, more of it, perhaps, in the larger centres of population than in the smaller. The consuming public have been told that merchants in certain districts have to figure on such a large percentage of profit because their overhead expenses are enormous. Or they have been told that certain merchants are looking for profits that are too high and, therefore, they are profiteering. We have read of advertisements where it was stated that all the proprietors were looking for was a workingman's wage, not a princely salary that would enable the proprietor to retire after a few years of business. It has been the case of a man trying to get business by telling of the faults and the shortcomings of his competitor and, incidentally, setting himself up as a model merchant whose method of conducting business is beyond reproach and is so perfect that small profits make for big business and honest dealing.

Advertising in Superlatives

Then there is the case of the man who always advertises in superlatives. There has been and still is a deal of this kind of advertising in Canadian papers. Some firm advertises that it is giving the greatest values in the British Empire, and next day some other firm goes a little better by announcing that their values cannot be equalled in the world. "The most gigantic, stupendous and value-giving sale in the history of clothing" is a phrase that is seen very often in connection with current clothing advertisements. The man who always uses superlatives in his advertising is like the man who starts out on a twenty-mile race at top speed and when it comes to the end of the race he has no strength left for the final sprint that is necessary to win the race. If you are always giving the greatest values ever given will the time ever come when you have something that is a little better and, if so, what words are left in your vocabulary to advertise such goods? In delivering a speech, if a man is always speaking at the highest pitch of his voice and comes to a portion of the speech which he wants to emphasize particularly, he cannot do so because his manner of speech has been too emphatic all through. He has lost the power of inflection which is one of the greatest assets to the public speaker. So with the advertiser who always talks in superlatives—he has lost the power of inflection because he is always screaming at the top of his voice and when it comes to the time that he wants to make a real appeal he cannot do so because his voice has given out, his vocabulary is exhausted.

Advertising Is Salesmanship

"Advertising is a form of salesmanship," says a bulletin from the Associated Advertising Clubs of the World, "and the knack of selling calls for getting the buyer into the buying mood. It should make him think about buying, instead of thinking of not buying." Calling the other man a profiteer, or lauding yourself to the skies as the greatest public benefactor in the universe may be entertaining, even a bit instructive, but it is doubtful if it puts a man or woman into an attitude where he or she wants to buy something at your store. Moreover, the whole tendency of such advertisements, particularly those which refer to other clothing or haberdashery men as profiteers, is to throw discredit on the whole business of retail selling. If many merchants will honestly examine their advertising during the last six or eight months, we believe they will be forced to the conclusion that they have done not a little themselves toward feeding the present public attitude of mind, that clothing men are profiteers and that a big drop in the price of clothing and other lines of men's wear is just over the hill. Nothing is, at this time, further from the exact truth.

LAW PROTECTS STRAW HATS

For years it has been the custom in New York City to ban straw lids on September 15, and anyone rash enough to wear one on or after that date ran a good chance of having it smashed by his fellow citizens in protest. This year there were many smashed hats in the streets as evidence that the custom was being maintained, but one hat-smasher was out of luck. Samuel Babraw was fined $10 in the Coney Island court for playfully bashing in a hat. The judge held that a man has a right to wear a straw hat in January if he wishes to. "In these hard times," he declared, "wearing apparel needs to be conserved and a straw hat should be packed away at the end of the season for use the next."

Gray & Boucher of Montreal Say Being Near Department Store is No Deterrent

Have Cultivated Family Trade and Are in Merry-Makers' Section in Montreal—Believe in Display of One Line Only in Their Windows—Successors to John Allan

TUCKED away in the heart of the busiest section of Montreal's business district is the snug little clothing and haberdashery shop conducted by Messrs. Gray and Boucher. The shop, though small in comparison with other flourishing and more spectacular men's stores, is compactly stocked with a most comprehensive range of masculine attire, complete from footwear to headwear, including a tailoring and alteration department. The whole establishment is a model of progressive merchandising, conducted according to the principles and policy instilled into the minds of the partners by their late employer, John Allan, a former prominent men's wear merchant of Craig Street, Montreal. Messrs. Gray and Boucher are young men, although wise in the ways of successful salesmanship. Their partnership dates back nine years, when they became associated as fellow workers in the men's clothing section of the Allan store. Upon the death of their employer they decided to create a business for themselves, and being congenial in tastes and ambitions, they speedily became successful in no small degree. The present site, next to Montreal's most exclusive cafe, and just across from the Imperial Theatre, is in many ways an ideal one, yet, according to Mr. Gray, the success of their efforts is by no means attributable to the locality exclusively.

Following the establishment of the partners in their Bleury Street store, a patronage speedily grew up about them, composed of many of the customers of the late John Allan. Catering to family needs is the secret of their yearly increasing success, for the firm prides itself upon being complete outfitters in every sense of the term, not only satisfying the wants of the fathers, but also the sons, and in many cases the youngsters.

Being near a large departmental store is no deterrent to trade, according to this firm, as family trade of the more exclusive class naturally gravitates to the shop which specializes, rather than to the former kind. Situation without doubt is to a great extent another fact which may be said to be of importance in the success of a retail store, and in this respect, Messrs. Gray and Boucher have been unusually fortunate, being directly in the line of march of Montreal's merry-makers, whether on theatre or dancing bent.

Window displays are another important item to consider, and the partners are believers in the theory that small displays of one line only are not as valuable in the long run as those which are more representative of the stock carried. The latter, said Mr. Gray, suggests other purchases to the intending buyer, who may perhaps have come in for collars, but who will as like as not also invest in an umbrella, if a rackful is attractively displayed in a conspicuous place. The window dressing is Mr. Boucher's special province, and his method is invariably to arrange a comprehensive assortment of stock on the various stands, in such a way as much to quicken the power of suggestion as to attract the casual passer-by.

Women, said Mr. Gray, form a large part of the store's business, yet with due regard for their many admirable qualities in other directions, it must be admitted that shopping for men is not their strongest point. A good salesman, declared Mr. Gray, will remember his men customers' preferences and when their wives call in to purchase certain articles, it is a simple matter to show her only those things which are certain to please the man of the house. That it does not do to leave too much to feminine discretion, in the matter of selecting masculine apparel, is one axiom of business, the wisdom of which no haberdasher will question.

The matter of advertising is not an important one to this firm, nevertheless, they have found that a certain amount of advertising in church or religious papers is exceedingly fruitful in results, and an excellent means of keeping the tone of their regular clientele up to its usual standard.

One unusual feature of this store which is, however, common to many Montreal haberdashers, is the toilet accessory section, wherein a man may select a new razor, soap, cream, or powder, as the case may be. This feature of the store is especially appreciated by week-enders who find it a boon to be able to secure the cake of soap or the tooth brush overlooked in the hurry of packing.

Every available inch of space is utilized to advantage and yet the effect upon entering the store is that of spaciousness and well-arranged goods, displayed with a dignity and sense of proportion befitting the character of the store and its custom.

MANUFACTURERS WILLING TO TAKE LOSS

(Continued from page 50.)

by the manufacturers when reference is made to the retailer's share in the merchandising of men's clothing is to the effect that no sudden slump in prices need be expected no matter how precarious conditions may become, or how low the cost of raw materials may fall. The manufacturer is prepared to stand for a reasonable loss in order that business may become stabilized, but as for any philanthropic tendency to clothe the public at cost prices, such ideas are purely the invention of sensation mongers. Many retailers admit that they are cancelling their Spring orders because they believe that business will be poor and they will be able to get their current needs for less than prices listed on orders for the 1921 season. This attitude is wrong, from whichever side it is viewed, as without a steady influx of orders the manufacturer will close down, and without a reserve supply he will not be in a position to fill orders next Spring. Prices as quoted now are in all cases commensurate with the expectations of prospective customers. With bumper crops reported from the West, and workmen receiving higher wages than ever before, there can be no question about the purchasing power of the people of Canada. There is just as much money in circulation as ever, and when the public has money the retailer can rest assured that most of it will be spent. The only difference between now and the war period, barring the effects of recent newspaper opinions, is that the public want more value for the money and are more critical when making purchases. **Excessive profits and every other item of cost must be shaved to the quick both in the buying and the selling of all merchandise.**

Last Spring hundreds of dollars were being spent on liquor in certain sections which are now spent on household necessaries, especially upon clothing. In certain regions colloquially known as "dry," clothing men report sales doubled and an improvement in the appearance of the average family.

The duty of the retailer is clear, according to the manufacturer. He must now seek out and stimulate the trade that heretofore came in abundance because of war time extravagance. There is nothing to fear about Spring business so long as conservative yet reasonable buying is maintained. It is perfectly understood that the retailer alone cannot change prices, but he can operate on the lowest possible margin and extend the volume of his business. By such means only can the present-day problems be solved, and when every shoulder is put to the wheel things will come back to a normal basis.

Borrows $150 to Start Business: "When You Have the Other Fellow's Money You Have to Pay it Back"

Jack Primeau, of Peterboro, Secures a Loan of $100 From a Friend and $50 From His Mother—A Stock Kept in Proper Condition Does Away With Necessity of Sale —Quality And Service.

THREE years ago a young man in Peterboro decided that he wanted to put in a line of hats in the store in which he was working. To do so, he had to finance the venture himself. A young man will do things that an older one would not think even of attempting; perhaps that is why young men get along sometimes when an older one would hesitate to take the risk. Without any very clear vision as to how he was to pay for some hundreds of dollars' worth of hats he ordered, this young man placed the order just the same and waited results. The result, in one case, was not very encouraging; it appeared that one of the firms from which he had ordered hats had looked up his financial standing and found that it was hovering around the zero point. The hats didn't come. Nothing daunted, he ordered them from another firm, cutting down the order a bit, and asked them to be sent C.O.D. They came C.O.D., but when they came the "O.D." was there all right, but the "C." was still missing. Hurrying out to a friend of his who had told him he had $100 in the bank, this young man told him that the fatal hour had struck—he wanted to borrow that $100. He got it; and the man knew him well enough to refuse even a note. Then he went to his mother and borrowed another $50 and back to the store he went and paid for the hats.

Jack Primeau of Peterboro

Jack Primeau of Peterboro—for this is the young man referred to—now does a hat business which, alone, is worth between $4,000 and $5,000 a year, and this is the small end of his business. Baron Shaughnessy once said that the only way to save money was to borrow it; he saved his first $100 by going to the bank, borrowing it, and then depositing it in the bank. Jack Primeau had something of the same idea in the back of his head. "When you have the other fellow's money you have to pay it back," said Mr. Primeau to Men's Wear Review. For two years he has been running his own business in Peterboro. A short time ago he received a letter from one of the big clothing houses of Montreal in acknowledgment of the payment of goods considerably in advance of the time said payment was due. "We attribute your success in a large measure to the fact that you always kept your stock in the proper proportions, considering your turnover. This is what few merchants in your line are able to show just now. In fact, most of them have about twice as much stock as they should have in their stores, due to over-buying. Under present conditions, it is certainly safer to simply buy for season's requirements, making sure that very little goods are carried over from one season to the other in case there should be a drop in prices, even if it is only gradual." There is good advice in that letter, not only for Jack Primeau but for many other merchants in the country.

Elements of Success

Men's Wear Review asked Mr. Primeau to what he attributed his success as a clothing merchant. His answer was a simple one. "I can attribute the success to three things in particular—keeping quality stuff, keeping away from

(Continued on page 85.)

Neat window displays shown by Jack Primeau, of Peterboro.

Proper Use of Advertising Reaches Existing Demand

As Well as Creating New Demands—Conservative Attitude of Many Established Dealers Loses Custom from Newcomers to Community—Importance of Seasonable Advertising

Written for Men's Wear Review by A. L. McCREADY.

ADVERTISING may or may not create a demand, but, with proper usage, it will reach whatever demand exists. And every day there is a certain demand for the commodities or services of those having such to offer.

The merchant or tradesman prepared to meet this demand takes certain means to make known that he is in the field to offer his wares or services. One of these means is his daily ad. in the newspaper.

His ad. may be a quarter column or a quarter page—just in proportion to the value he places in it. But the man with the daily space, no matter what size, has an appreciation of the value gained by keeping his name continually before the public.

Firms and Residents

The man who says, "I have been in business for fifteen years, and everybody knows me," is apt to be catering to a very small trade. Residents change considerably in fifteen years, or ten years, or five years, and the new ones arriving may never have heard of Mr. Fifteen-Year Businessman. But the new residents will, from reading the local paper, become unconsciously familiar with the names of the firms who advertise, and when in need of the wares or services thus advertised, the reader will be drawn to deal with the firms whose ads. invite him.

The daily advertiser knows this and pays attention to the messages printed in his ads. That is the advertiser alive to the merit of advertising, and not the one who advertises simply because he wishes to patronize the owner of the paper, or because the paper carrying his ad. voices the same political views as himself. Such an advertiser is apt to be careless in the messages he gives—merely a summary of his business, or a statement about some slow-moving stock at a prohibitive price that dynamite wouldn't move, much less printer's ink. That is not advertising—it's not even a hobby. It's merely playing up to the printer.

Faithful Advertisers

The other class of advertiser—the 100 per cent. efficient sort, is the one who cares for his ad. as faithfully as he posts his ledger. He changes his ad. regularly—not spasmodically. Each message features a point, and aims to a point—the consumer. He may not use high-sounding words in his ads.; he believes in getting down to "brass tacks," and if it's brass tacks he wishes to sell, he says so, even to the price.

He may not be an expert ad-writer, but he can read. He knows which ads. of other firms appeal to him. He analyzes them and learns why they appeal.

Perhaps the appearance caught his eye! Such an ad. seemed well-balanced—was neither crowded nor skimped. It invited a reading. Or it may have been an illustration that drew his attention. The illustration urged that he read the message connected.

In the well-proportioned ad. he found that the reading matter was equal in space to the illustration. It may have been more, but seldom less. In some other ad. a catchy headline attracted him, or the price in large figures. He makes mental note of all these things and more, and incorporates these features in his ads. He takes an interest in writing his ads. and considers their production with the same pride that a poet does his poems. Instead of a task, the writing of his ads. becomes a pleasure.

The Seasonable Ad.

To the attentive advertiser, the writing of seasonable ads. is a motto. By seasonable ads. it is not merely meant ads. relative to the Christmas season, winter time, spring time and summer time, in course, but a more far-reaching phase of the term "seasonable advertising."

There are certain times and circumstances in each of the four calendar seasons that tend to the making of seasonable advertising.

Taking Advantage of Rain

An instance of this class of advertising is afforded by the custom of a certain small town general store man who invariably takes advantage of a night rain to feature roofing in his ad. for the following day. The heading he uses is quite in keeping when he starts out with the query, "Did Your Roof Leak Last Night?" Then he goes on to state that he has the roofing to replace that leaky one, or to patch it, whichever is desired. And under the introduction he comes out with the names of the roofing carried, and the prices.

This instance is but one of the many that may be grasped to make seasonable advertising for nearly every line of business. Our Christmas ads., our housecleaning ads. and the ads. for all the set periods of the calendar, are common knowledge to everybody, and the reader knows when to expect them; but it is the little incidents in between that may be grasped and make real live ads.

Some incident or eccentricity of nature which gives us our variety of weather and climate, afford the ad-writer inspiration for ads. that are above the prosaic, and carry the punch. At no time is the prospective customer so receptive as at the time that some incident has created a demand or desire for a certain commodity or service. This is where the writer of seasonable ads. heads the van and makes the sales. He knows when to reach the consumer, and makes use of his knowledge.

SOMETHING TO THINK ABOUT

Advertising to-day is a necessity and an asset.

Advertising has been hurt by emotional appropriations.

Merchants must figure advertising cost in their budgets just as essential as rent or labor.

It has been stated that before the war only one hundred Americans had an international vision.

Trade journals enable business men to keep a finger on the pulse of every industry.

It is as important to know the cost of distribution as to know production costs. The Government should make a survey of our Jobbers and Retailers and their merchandising costs.

Marked Caution is Shown in Buying Spring Lines: Fall Business Opening Out Well; Reflects Weather

The Markets at a Glance—Not Much Buying Being Done in Spring Clothing—Odd Offerings of Hosiery at Lower Prices, But Regular Lines Remain Firm—Fairly Good Orders in Hats and Caps

FALL trade amongst the retailers and wholesalers alike is opening out fairly well. The thermometer that daily registers the rise and the fall of the temperature also is a fair indicator of business and the mental condition of the trade in general. A few days with the snap of Fall weather in the air finds business responding quickly and satisfactorily; a return of Summer temperature and business is dead. Retail sales of early Fall lines indicate that merchants are anxious to rid themselves of stock that, with the general belief in a fall of prices, they do not wish to carry over to another season even though it may be perfectly good merchandise. Merchants generally are looking for a good Fall trade and there seems no reason why they should not get it. As we have said before, business will be harder to get this Fall than it has been for years because of an increased resistance on the part of the public to buy and because we stand, as it were, between two periods of prices—the peak and the decline—but the business is to be had if it is gone after strenuously. So far as Spring is concerned, it is not much as yet. Clothing manufacturers and wholesalers say that their travellers now have to be salesmen, not mere order-takers; they seem to be having their difficulties. After talking with many merchants during the last three weeks, Men's Wear Review feels that the failure of merchants to book Spring business is not due to pessimism regarding the outlook for business, but to a nervousness regarding prices. Some manufacturers and wholesalers meet this by saying that the trade will get the advantage of any reductions that may occur, and we know of cases where certain customers of a certain house have already been advised that they will get a reduction on a line which they had already bought.

CLOTHING

Reports from retailers indicate that Fall business in suits and overcoats varies with the weather. With snappy weather, trade soon responds, and lines move quickly on these days. Throughout the country, trade seems better than in the cities and we have heard of a number of cases where September business exceeded even that of a year ago. It is undeniably true, too, that the consuming public is demanding the lower-priced goods. The luxury tax and the general tendency of the public to baulk at high prices is having its effect. To sell a suit of clothes over $50 or $60 these days, so say retailers, requires some salesmanship. Week-end sales of early Fall overcoats already figure in some of the retail stores, indicating that the season has been somewhat against them and, even though they are good merchandise, merchants do not want to carry them over to another season on account of uncertainty of prices six months ahead.

There is not a great deal of buying for Spring. Merchants are looking at lines without booking many orders. Just what effect this is going to have on the manufacturing end is hard to say, but there is already some difficulty in keeping organizations together. Retailers are looking for reductions; manufacturers say that it is impossible for them, with wages at their present levels, to manufacture any more cheaply. We have talked with not a few merchants who are buying absolutely nothing for Spring; others are buying from hand to mouth. Caution is certainly manifested, and manufacturers themselves are frankly advising buying only what is needed. But they are at some loss to know what will be the outcome if all their orders for Spring clothing come in just when Spring trade is breaking.

HOSIERY

Offerings of lower-priced hosiery are being made to the trade by several houses. There, perhaps, is a mistaken notion that this is an indication of general reductions in hosiery. We have been assured that these lower-priced lines are odds and ends of the wholesalers' stocks and are not regular lines. Retailers, in buying them, are doing wisely because it gives them an opportunity to meet the public demand for lower-priced lines. But the good qualities remain firm in price. It is true that there are reductions of a number of lines at the American mills. Canadian wholesalers point out, however, that these reductions do not yet reach the lower price at which they bought more than a year ago—and bought heavily. We have been shown invoices that bear this out. One large Toronto wholesaler has bought very little in hosiery from one quarter since September of 1919. Then they bought heavily. The prices of these same lines quoted by the mills to-day—prices which are lower than they were four months ago—are still higher than those paid by this house last September. Wholesalers say that mill prices will have to be reduced considerably yet before regular lines can be offered to the trade at lower prices. Spot business is fair; but there is not a great deal of placing for Spring.

HATS AND CAPS

Immediate business in hats and caps is fair; there is the same indisposition on the part of retailers to place Spring business as in other

lines. For all, there have been some good orders placed—there have been some unusually good ones in the West—and wholesalers are not pessimistic regarding the future. Some wholesalers are advising their customers that any reduction that may occur either on imported or domestic lines will be passed along to them; and we know of one house that quite recently sent out word that there would be a reduction of $6.00 a dozen on a certain line of imported hats. Fall business amongst the retail trade has opened out very well. The popular demand is for the hat that comes within the exemption price fixed by the luxury tax.

SHIRTS

Shirt manufacturers are still coping with the problem of getting out orders for their product. A retailer told Men's Wear Review a few days ago that he was getting deliveries of orders due him last Spring and that he still had about $2,000 worth to come to him. In spite of the fact that new buildings are being erected by shirt manufacturers there is still difficulty in meeting the demand of the trade. Spring prices, as we have said before, show advances over previous prices. Trade-marked lines are beginning at $22.50 and $24.00; but the average price is nearer $30.00 to the trade. Although there has been a dop in the price of raw cotton, this is, as yet, having no effect on the finished article, nor will it for some months to come. Silk shirt lines are a little easier in price.

NECKWEAR

Trade continues to be rather quiet in neckwear lines so far as placing orders are concerned. That merchants are looking for a good Christmas trade is indicated by the good orders that have been secured by wholesalers and manufacturers of these lines. The condition of the silk market has been unfavorable to this trade from the manufacturer's point of view and he is somewhat at a loss to know what to do. Stocks are in good condition and the trade is being offered lines that begin at $7.50 per dozen with batwings as low as $5.50 a dozen. Some fine Swiss, Italian, French and English designs are being shown at attractive prices.

There is still not much buying in Spring lines of underwear, which have shown a considerable advance in price over a year ago. In the United States there has been little advantage taken of the offerings there, even though they were more attractive than were expected by the retail trade. The attitude of the retailer in this line seems to be one of "watchful waiting."

British Industries Fair 1921; Held at Three Important Centres

London, Glasgow and Birmingham to be Scenes of Big Exhibitions—Textiles of All Descriptions at Glasgow—Arrangements for Canadian Buyers.

THE three fairs, although held in different towns (London, Glasgow and Birmingham), are, in reality, only sections of one fair, and together constitute the greatest Trade Fair in the world.

The London Fair is directly organized by the Imperial Department of Overseas Trade on behalf of the British Board of Trade, while the fairs in Birmingham and Glasgow are organised by the municipalities of the respective cities under British Board of Trade. An important point in the organization of the three fairs is that they are held practically concurrently, and that each fair represents a specified group of industries. No industry is permitted to exhibit at two fairs, and consequently the buyer knows that whichever fair he may be visiting he will find the whole range of exhibitors in any particular trade or trades. Further by careful arrangement of the dates of the sections it is made easy for him to visit all three should he wish to do so, for while the London and Birmingham Fairs run concurrently from the 21st February to the 4th March, the Glasgow exhibit opens a week later on the 28th February.

The British Industries Fairs are not exhibitions. They are Trade Fairs to which admittance is restricted to bona fide trade buyers seriously interested in the participating trades. Only British manufacturing firms are allowed to exhibit, and no exhibitor is permitted to exhibit goods other than those of his actual manufacture. The result is that buyers who visit the fair know that no articles shown on an exhibitor's stand can be purchased elsewhere in the fair. Exhibitors are also able to give proper attention to the buyer, and the buyer is able to do his business unhampered by crowds of sightseers.

The Glasgow exhibition will be of chief interest to the clothing men, for it is there that textiles of all descriptions are shown, ready-made clothing including hosiery, hats and caps, boots, shoes and gloves.

Buyers from the Dominion, who wish to visit the fair, should apply as early as possible to the nearest British Trade Commissioner from whom they will be able to secure full information. Their names and addresses are:—

Captain E. J. Edwards, H. M. Senior Trade Commissioner, 248 St. James St., Montreal.

F. W. Field, H. M. Trade Commissioner, 260 Confederation Life Building, Toronto, Ontario.

L. B. Beale, H. M. Trade Commissioner, 610 Electric Railway Chamber, Winnipeg, Manitoba.

On their arrival in England it would be to their advantage to communicate at once with the Secretary, British Industries Fair, 35 Old Queen Street, London, S.W.1, England, or, should the fair have commenced, at the White City, Shepherd's Bush, London W. 14, England.

Full details of the Birmingham Fair may be obtained on application to the General Manager, British Industrial Fair, Chamber of Commerce, 95 New Street, Birmingham, England.

For the Glasgow Fair enquiries should be addressed to J. M. Freer, Esq., Kelvin Hall, Glasgow, Scotland.

BELLEVILLE YOUNG MAN STARTS IN BUSINESS OF MANUFACTURING

A new manufacturing organization in a small way has been brought into being in the city of Belleville. The Ashley Sweater Co. is the name of this new organization, with E. B. Ashley as the directing head. It was started on August 1st and for the present only men's and boys' sweaters are being made. They are being made in both the high neck with sleeves and without a neck and sleeveless, the latter to be worn, if desired, over the vest in the winter weather as a "warmer." The sweaters are to be had in a variety of colors and the price ranges from $48 to $57 a dozen. The output, at present, is limited, but Mr. Ashley hopes to enlarge it and says he has orders that tax his capacity.

Suggestions for Show-Cards for Seasonable Merchandise

"A Window Without a Show-Card is Like a Book Without a Title"

FALL OVERCOATS. NOT TOO CONSERVATIVE. UP TO THE MINUTE IN STYLE.

EXCELLENT STYLES AT COMPELLING PRICES.

STYLE! WELL, YOU'RE THE JUDGE.

UNDERWEAR FOR THE "BETWEEN" TIMES.

MEDIUM WEIGHT FOR NOW.

SUITS STYLED FOR THE STYLISH MAN.

PRICES FOR ALL THE PEOPLE.

BIG DOINGS! FALL DRESS UP. WE'RE READY. ARE YOU?

CORRECT WEARING APPAREL FOR THE FALL.

FALL HATS THAT ARE A CROWNING FEATURE.

TOP PIECES WITHOUT TOP PRICES.

ORDER A SUIT TO YOUR MEASURE AND YOU'LL FIND THE RESULT A PLEASURE.

DEMONSTRATING NEW FALL MERCHANDISE FOR YOUR APPROVAL.

QUALITY, STYLE AND SERVICE COMBINED IN OUR CLOTHES.

DON'T DELAY CHOOSING. WE HAVE THE COLORS AND QUALITY FOR MEN AND BOYS.

HONEST MATERIALS, WELL TAILORED; THE RIGHT TYPE OF CLOTHES FOR SCHOOL.

SMART FALL CRAVATS AND STYLISH FELT HATS.

KIDDIE SUITS FOR THE LITTLE CHAPS.

WARM COATS FOR ZERO WEATHER. CHOOSE WHILE THE RIGHT SIZE IS HERE.

THE STYLE IS ADVANCED THOUGH THE PRICE ISN'T.

VALUES WHICH COMPETITION CAN NEITHER MEET NOR BEAT.

THE WAY TO A WOMAN'S EYES IS THROUGH ONE OF THESE NECKTIES.

THERE IS ECONOMY AND EFFICIENCY IN THESE SHIRTS.

STYLE WITHOUT QUALITY IS VALUELESS. THESE HAVE BOTH.

SMART HATS FOR SMART MEN.

TRY THIS ONE ON. IF IT ISN'T YOUR SIZE WE HAVE ONE THAT IS.

THE CLOCK SAYS IT IS TIME FOR YOU TO HAVE A PAIR OF THESE HOSE.

SUITABLE ACCESSORIES FOR FORMAL OCCASIONS.

UP-TO-THE-MINUTE STYLES FOR UP-TO-THE-MINUTE MEN!

PLEASINGLY PERSUASIVE PRICES ON FASHION'S FALL FELTS.

WE CARRY THE BEST SHIRT WE KNOW OF. DO YOU?

EVERY DOLLAR YOU PAY FOR THESE SUITS IS RETURNED IN VALUE.

Combating Newspaper Propaganda in Store Ads. R. J. Tooke of Montreal Takes Up Cudgels

Montreal *Gazette* Features Articles Explaining That Spring Prices Due For Big Drop and Tooke's Answer It Word For Word—Points Out That Reduction in Raw Wool Offset by Further Increases—Making Friends at McGill.

THE firm of R. J. Tooke Ltd., of Montreal, has recently undertaken to put a spoke in the wheel of temporary trade dullness arising from the vicious wave of newspaper propaganda by featuring some clever and original advertising in connection with their fall business. In a recent morning daily newspaper of Montreal there was printed a special communication from Chicago purporting to be the statement of the National Director of the Retail Clothiers Association of America with regard to a slump in the price of men's clothes for next spring. Messrs. Tooke undertook the somewhat unusual plan of reprinting this news item in their daily advertisement in the same newspaper and refuting it word for word in a column alongside the reprint.

A recent attractive display by R. J. Tooke, Ltd., of Montreal. The few pieces of merchandise in this window are shown off to the very best advantage by the rich colorings used in draperies.

"Predicts Drop in Price of Clothing"

The news item which appeared in the Montreal *Gazette* and was dated Chicago, September 21st, was headed "Predicts drop in price of spring clothing" and it ran as follows:—

Good news was brought to Chicago to-day by the 2,000 delegates to the annual convention of the Retail Clothers' Association of America.

Men's clothes are slated for a drop of 33⅓ per cent. or more in price next spring.

In some instances, the slashing of woollen prices will be even greater, according to Fred Voiland, of Topeka, Kansas, national director of the association.

"There is bound to be a decided reduction in prices by spring if the American public keeps up the plan which it has instituted against the high cost of living," he said. "That is, not to buy the higher-priced woollens. These are not being bought now and are accumulating in the warehouses. When this surplus reaches a certain figure, prices are bound to drop."

Tookes Make Reply

Then followed Tookes' rebutal of the article which, like many another such article, is responsible for hard knocks that retailers are getting these days. Here it is:—

This item appeared in the *Gazette*—the best newspaper in Canada—the most reliable journal in the Dominion.

Yet it is pure bunk.—

A statement which is unfounded, is not verified by fact nor offered with any figures which would substantiate the general declaration.

There has been no decline in the cost of wool cloth for the Winter.

There has been a decline of 20 per cent. in the prices quoted for cloth for next Spring delivery. But—

There has been an increase of 20 per cent. in the labor cost of making a suit, an increase of 40 per cent. in railway and freight rates—an increase of 30 per cent. in hotel rates—all adding to the cost of clothes delivered to the stores.

Yet the "price in the pocket" of a Semi-ready Tailored Suit keeps the cost to a certain standard of merit all over Canada.

The propaganda of the gentleman from Topeka, who rejoices in a Germanic name—may induce some makers to sell him and his associates their Spring supply of clothing at less than cost.

It may induce some others to wear the shabby and flabby cloth which he evidently buys for his particular class of trade—

But when Semi-ready Tailored Clothes go down in price—when good clothes get cheaper—we will be the first to shout and to cheer and to tell about it.

We sell only the genuine Semi-ready Suits and Overcoats—none other—every garment has the real value in the pocket.

With half the cost of a suit up and half going down next Spring—we are fortunate in being able to sell Semi-ready Suits at the same standard price as last year.

Doing Something for Old McGill

Another advertising stunt of Tooke's was on the personal letter plan to the male students of McGill University. This letter was sent out just a few days prior to the opening of the university and ran as follows:

Dear Sir:

"Doing something for Old McGill" has grown to be a habit with old Montrealers. It was suggested to our Directors that our firm mark the beginning of the new regime under General Currie with some fitting concession to the students.

For the two months of October and

(Continued on page 75.)

Getting the Personal Appeal Across

Teach Your Customers by Letter—A Mailing List Fails in Its Purpose if It is Not Carefully Classified—The Small Town Merchant Should Cultivate the Patronage of Prominent Farmers—Membership Lists of Community Organizations Are Money Getters For the Dealer.

In this article, "Getting the Personal Appeal Across," Men's Wear Review publishes for use of the trade a series of arguments on the service afforded by an up-to-date mailing list. The dealer in the small town store is just as much concerned as the huge city retail concern. In the accompanying article the small town merchant is given some valuable pointers. What other merchants have been able to do, the readers of this article should be able to do. Do you serve all the leading farmers in your community, or is some other dealer getting their custom?

EVERY merchant who is the head of a prosperous small town establishment should spend hours studying his mailing list. If rightly handled it is invariably a very interesting list. Next to each name he should find a brief notation telling certain facts regarding the prospect, each of which the merchant considers valuable from a merchandising standpoint. If these data are attached it is proof that the merchant has spent considerable time and effort in building up and classifying his list, and it is a foregone conclusion that he is up and ready to put it to the test.

One such merchant in a progressive Ontario town, in going through the long list of names on his mailing list, noticed that a small proportion of the farmers in the territory belonged to a local farmers' association.

The average retailer would glide over this seemingly insignificant fact. The merchant in question knew he had the most complete list of farmers in his territory, and the small number belonging to the local farmers' organization aroused his curiosity.

He sat down and noted the name of every farmer holding membership and then drew up a separate list of these names. For the next few days he made every effort to learn further details concerning their local standing, both financially and socially. He also noted those who bought more or less regularly at his store, and also the size and calibre of their purchases.

Further inquiries, followed by a careful analysis, convinced the merchant that the farm association members were the leading customers in the community in the sense that their leadership in all matters was respected and followed by the rest of the members of the community.

The merchant consulted a county agent. and from him he learned further details.

"When I want to introduce a community idea," the latter said, "I first interest the members of any farm organization. These are invariably the influential members of the community, whose support I want.

"When a manufacturer wants to introduce a new machine in the territory the firm makes every effort to interest these few leading farmers, and then it is ready to secure the interest and cooperation of the other members of the community."

Power of Minority

The merchant decided to take advantage of this condition of affairs. He drew up a mailing list containing the names of all the leading farmers in the community. Heretofore, he had been accustomed to send out circular letters from time to time to the entire list. He now prepared a separate letter destined to interest the "leading citizens" list. He followed with other letters at certain specified intervals. These letters were different in form and substance from the letters he addressed to the rest of the trade.

The merchant had found a way of creating personal appeal to a certain definite class of prospective customers. Furthermore, the men and the families who received these letters were fully aware of the fact that the same letter had not been addressed to the rank and file of the community. Here was an appeal to exclusiveness, and in this particular instance, it was the best and most profitable appeal. The letters that followed promoted the same purpose. The merchant succeeded in gaining the active patronage of a good number of these leading citizens and their families.

Right here it may be said that the leading cititzen idea is a good one for every merchant in a rural territory to put to use. The dealer can easily get access to the membership list of any such organization, and, like the merchant referred to above, can obtain good results by making a practice of following up these prominent men. The letters sent out should fully create the impression among each of the recipients that the store is making a special appeal for his personal patronage.

Having obtained the patronage of some of these leading citizens, this same merchant went a step further. He prepared a form letter for mailing to others on his long list. The letters stressed the point that the store had gained the patronage of some of the leading citizens of the community, that these citizens had become regular customers because the goods sold and the service rendered were above the average.

This was followed by a special newspaper advertising campaign, and the copy hammered away at the fact that the store enjoyed the exclusive patronage of some of the leading families in the town. He also obtained permission of some of these citizens to use their names in the letters and in newspaper copy.

Imagine one of these leading citizens receiving a form letter bearing all the ear marks of a circular, which had been sent to thousands of others in the same territory. It would receive a very cold, and a very unprofitable reception.

Stereotyped Letter a Failure

The point to be remembered is that the time has long passed when the merchant hastily prepares a form letter or circular for general distribution to his trade and prospective customers, regardless of individual interests and prejudices, and not even troubling himself about affixing a "Dear Sir" or a "Dear Madam," to each letter.

The average citizen is tired of the so-called personal letter, which, in spite of its pretensions, carries not the slightest bit of personal appeal.

In times past a merchant would have a form letter printed and distributed to a thousand or more homes, sometimes not even taking the trouble to address each letter to an individual, and then have these distributed from house to house. Such practice usually placed the mark of cheapness and unimportance on the letter. The dealer thereby created the impression that the individual customer, or prospect, was of no importance, and the letter was therefore accepted at the low valuation the merchant unconsciously placed on it.

At a later stage the dealer began to realize the advisability of addressing each form letter to some man or woman. By mailing it he dignified the letter with the importance of regular personal correspondence, and he expected the careful attention that such correspondence deserves.

We have now reached another stage in direct mail. Each letter of a set of a hundred or a thousand must bear all the ear marks of personal correspondence. It is impossible for the merchant or his assistants to sit down and dictate a hundred or a thousand personal

letters, each differently worded and each aiming at a specific appeal.

Emphasizing Personal Note

What is the dealer to do? A good mailing list, carefully compiled and thoughtfully classified, will aid him.

Take a thousand people, and try to classify them into several groups. One group will consist of men and women of comparatively low incomes, while the second group will consist of those who draw fair salaries, own homes and buy high quality goods at good prices. Two letters addressed respectively to the first and second groups will carry two personal appeals, applicable to each group. A form letter, addressed indiscriminately to both groups, will not result as satisfactorily in many cases.

Other groups will suggest themselves. One consists of quality buyers exclusively, a second of bargain hunters, a third of those who have made purchases, but have not followed up with other purchases. And there are many others.

Group Lists Carefully

Take your mailing list, and divide it into several groups, such as apply specifically to your regular trade and territory. Make up your mind to address different letters to each group from time to time, as the occasion may demand. Each letter should be drawn up carefully and approved before copies are made. It is advisable, when a follow-up campaign is planned, to prepare the full set before the first one is put in the mails. The others should be planned for certain dates, to be sent out at regular intervals.

Full consideration should be taken of the particular interests and prejudices of the people comprising the particular groups, and the desired impression should be accomplished by the time the last letter in the set has reached the prospects. The first letter should be followed up consistently.

The merchant should also decide on the length of the letters addressed to the specific groups. The tone of the letter should be taken into consideration. Letters to women, and to country folks, can be longer than those addressed to business men. A business man will not read more than the first paragraph of a form letter unless it is short and snappy, and shorn of all verbiage.

A Good Classification

Another successful small town merchant, who has built up a very profitable retailing organization, has classified his list into several distinct groups, such as home-owning folks, professional men, those who own automobiles, exclusive residents, bargain hunters, etc.

The merchant figures out the particular kind of merchandise each group is especially interested in. When he receives a large shipment of a particular merchandise and desires to steam up sales, he writes a personal letter to the group that will be most interested in the merchandise.

He sends a letter to each group at least once a week. Besides these letters the merchant sends out one or two letters to the entire list during the year. It is a chatty, really personal letter, designed to be of general interest.

When the merchant wants to push reorders on certain articles he turns to his special card index, which works hand in hand with his mailing list. He finds that Mr. Jones had bought a supply of the article in question on a certain date, and it was expected the supply would last until a certain date. On that date Mr. Jones received a letter soliciting a re-order. It is a very short letter. A few days later he receives another letter, mentioning a certain grade of the product in which the customer is sure to be interested and at the same time calling his attention to special closing-out prices.

When someone makes a purchase, his or her name is noted on a card, which also bears a brief description of the article sold, and the selling price. Several days later the customer receives a nice letter from the merchant, thanking him or her for the patronage. The letter runs as follows:

"We note with pleasure that you were in the store recently and bought a waist.

"We trust you were served promptly and that the article you purchased will be entirely satisfactory.

"If you are pleased with the purchase and the service, we shall appreciate it if you will tell your friends about them. If you are not pleased, we should like very much to hear from you.

"Thanking you for your patronage and hoping to be of service to you again in the future, we are,

"Respectfully yours."

A week or two later, the merchant finds, on inspection of the card index, that the customer had not made another purchase. The following form letter is then addressed to the people in the group:

"In looking over our records we regret to note that it has been some time since we had the pleasure of serving you.

"We value your patronage very highly and trust that you have no reason to be dissatisfied with your purchase, but if such is the case we will welcome an opportunity to regain your goodwill and patronage.

"May we not have the pleasure of serving you again in the near future?"

In the case of customers residing within city limits, a bright girl is set to work calling these people on the telephone. The girl inquires whether the customer has any grievance against the store. If this is the case an adjuster is sent to ameliorate the mental state of the customer.

The Exclusive Patron

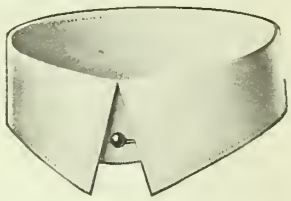
One group on this merchant's mailing list represents the cream of the local population — people who pride themselves on their exclusiveness. They are his best customers. In the letters he sends periodically to this class of people the merchant caters to this peculiarity.

He prepares a series of letters, each apparently handwritten, and on select paper. The same ink is used for the printing of the letters and to sign them.

The names of the people are written in the same ink used in the printing, taking care to avoid any difference in shade.

The letters are signed by the salespeople who originally sold to the respective customers. There is personal appeal in that. It is a bit novel for a man or woman to receive a letter from the salesperson who had been exceptionally generous and courteous the last time the customer was down to the store.

And to give this idea the proper finishing touch, the merchant instructs his salespeople to memorize the contents of the letters, so when the recipients call at the store they could shape their salestalks accordingly.



There has been introduced for the fall season in the Arrow line a new style known as MARCY. This collar has a rather close-meeting front which accommodates the recent fashion in small cravats designed for tight knots, highly tied. There is ample cravat slide space in the Marcy and its proportions are such as to assure a good, close-fitting, small-appearing collar. It is 2½" high in front and 1¾" in the back.

COMBATING NEWSPAPERS

(Continued from page 73.)

November we will give every student at McGill a discount of 10 per cent. on all Semi-ready Suits, Overcoats, and on all Tooke Shirts, Collars, Cravats, Underwear and other Men's Haberdashery.

We enclose you our card of ident which, on being signed, will entitl this discount at any of our three Montreal.

Yours truly,
R. J. TOOKE, Limited.

With the letter was this card:—

McGILL UNIVERSITY
CERTIFICATE OF DISCOUNT

This card, when presented to any clerk of the R. J. Tooke stores, will entitle bearer to a discount of ten per cent. on all purchases during October and November, 1920.

According to a statement made to Men's *Wear Review* most of these cards have already been presented, the recipients preferring to take advantage of the offer before October than to delay purchasing until the date given in the letter. The store is very well pleased with the results of this venture in advertising and has made a large number of friends among the students and their families.

Fall Business Among Montreal Men; Seasonable Weather Promotes Buying

September Trade Was Exceptionally Good on Account of Tourists —Luxury Tax Still a Difficulty—Spring Buying Likely to be Late and Light.

"I DON'T think you can say that Montreal is a good criterion when the question of fall sales standards is under discussion," said the proprietor of a small but busy retail store, to a representative of Men's Wear Review, "because it all depends on your location, the kind of business you are going to do; and when one man is busy, another is feeling a slack season and vice versa. You take a man on St. Catherine Street in the west end, he does a smart business from October to June with University students, while I, sitting right square alongside of the railway terminus and the best hotels, count on tourists to make my biggest turnover, year after year. Then there's the east end where the French are a law to themselves and tourist and student trade are unknown, they are all in the same business but not one of them will tell you the same thing."

And neither they did.

September in Montreal was a record breaker as regards weather and the thermometer jumped from freezing point to 80 degrees in the shade inside of one week. During the wintry period, men's wear shops report that a rushing business was done in heavy clothing and overcoats and in the few days during which wraps were necessary, more business was done than during September of 1919. Right afterwards sultry weather of July quality prevailed and business fell off simultaneously.

The tourist trade has been unusually heavy and, in consequence, retailers report large sales of Burberry and other coats, English percale shirts, gloves and headwear. The American purchaser is a factor to be reckoned with in Montreal and men's wear shops here report that last August saw all records broken in the matter of sales, so that "August came and went before we realized it," as one man put it. Ninety per cent. of the trade of the better class stores this summer was in tourist travel, and no holding off in purchasing in the least degree noticeable where they are concerned. They come prepared to spend money and whatever is British can be disposed of regardless of price.

Other stores which cater to students and business men in general state that no indication is apparent that the public is curtailing purchasing even in view of the much deplored "low-price" publicity wave, although instances were recorded by several retailers of prominence of loss of sales on account of the luxury tax, which has not yet become fully understood by the man-in-the-street. In general the public is still manifesting a strong desire for high quality merchandise on conservative lines and cheaper grades are not wanted now by better class dressers any more than they were a year ago. However, the $45 suit and overcoat will be pre-eminently popular this season on account of the tax. The only difference, it is said, between this season and the war period is that the public wants more value for the money and are more critical in making purchases. Excessive profits and every other item of cost will likely be cut down to a close margin in buying and selling merchandise.

The question of fall deliveries and prices is uppermost in the minds of retailers at the present time. The opinion of most retailers is that they will delay Spring buying as late as possible. Several stores report heavy stocks of left-over clothing from last Spring which will mean that "fill-up" orders at intervals will be a common order of the day in place of the usual heavy advance placing orders of former seasons. This will be the general rule rather than the exception, from what Men's Wear Review can ascertain, and a period of spare buying will readjust the balance of trade conditions which were so seriously upset last Spring.

The present Fall season will go down into history as one in which practically no new mid-season styles are to be shown. Retailers do not anticipate radical reductions in staple lines any more than in the higher priced ones. It is felt that the subect of Spring prices should not be emphasized because it tends to create unnecessary agitation and unrest.

Deliveries from the retailers' point of view are now on an excellent footing, especially as regards British goods. When the season gets more advanced, it is anticipated that the demand will be quite up to other years and that the expected reaction after the quietude of the past few months will set in.

Beau Brummel Regards Gloves as a Necessity

Not only in women's domain but also as regards men, it is noticeable that fashion is emphasing the wearing of gloves at the present time, perhaps to a greater extent than ever before. According to one of the most reliable exponents of correct attire for men published in the United States, gloves are the one touch necessary to complete "that well-dressed look" which our newspapers advertise so extensively. "Let a man don one of the season's smartly cut suits, which by the way, are not to be had any cheaper than usual, and he will realize the imperative necessity of having the accessories in keeping with such an outfit. Given a fine white batiste shirt, a black crocheted tie, a brown or gray felt hat, with the new brim and crown, your modern Beau Brummel must needs carry a pair of cape or mocha gloves to complete the effect." One might particularize still further and add, "Should he be invited to a day wedding or reception, you may sell him a pair of light suede or glace gloves. If he is scheduled for fashionable services or afternoon promenading, he will buy a pair of gray suedes. Even gray silks are well liked by men for formal occasions, including dances. But the conventional white glace or reindeer is to be preferred for all formal weddings and evening functions. The automobile has inaugurated the demand for the best accessories, and $8 and $10 gauntlets have no trouble in moving over the counter. Especially with the leather and camel's hair top coats are fine gloves necessary. A man who pays one hundred dollars for a coat of this sort wants a high grade glove to give the finish to his appearance. Even the average tweed or other wool coat, with one of the attractive caps in novelty colorings, needs a good gauntlet to go with it. A man likes to be in the picture, as well as a woman, it seems, and the hand on the wheel must be well gloved. Easter begins the Spring motoring fever, and begins a thriving season in the gloves which the sport demands."

Keeping Tab on His Stock

At the first of the year, A. J. McBride, of Lindsay, takes stock, and from this point he can arrive at his quantity of stock within an hour any time of the year. Suppose, for instance, that he wants to know what stock he has on hand on June 15th. He adds to the January inventory the net purchases up to June 15th. He then takes the sales for the period between January 1st and June 15th, estimating the gross profit on these sales, which, in turn, will give him the net sales at their cost price. He then deducts this from the inventory as shown in January, plus the stock purchased, which gives him the stock left.

"Last year," said Mr. McBride to Men's Wear Review, "I came within $150 of the exact inventory as later shown by stock-taking."

Personal Service as a Guiding Principle: This Lives After the Merchandise is Dead

Dundas & Flavelle, of Lindsay, Celebrate Their Sixtieth Anniversary in November—Started as Cluxton & Dundas and Did Business in Currency of Pounds, Shillings and Pence—Some Principles of Business Outlined.

NEXT month, Dundas & Flavelle, of Lindsay, will celebrate their sixtieth anniversary. To have conducted a successful business for three score years and still retain the confidence of a host of friends in that city and throughout the countryside presupposes a principle of merchandising and a manner of conducting business that must have something in them of value to every merchant in the country. Abraham Lincoln once said, "You can fool some of the people all of the time, and all of the people some of the time, but you can't fool all the people all the time." The very fact that Dundas & Flavelle have been in business for over half a century lends itself to the view that their methods of doing business must have been such that no attempt at "fooling" any of the people any of the time has been made.

Started As Cluxton & Dundas

Ten years before Eaton's got a start in a small way in Toronto, Cluxton & Dundas had opened a little store in the town of Lindsay, a store that, at that time, was smaller than the men's furnishing department of the store now. Since then several additions and alterations have been made till it has become a fine, large departmental store. Pounds, shillings and pence were the currency of the realm in those far-away days; and one can easily picture the old market waggon, lumbering its awkward way over the rough corduroy to this pioneer of merchandising among the stores of the north. Later it changed to Dundas & Flavelle Bros., and, quite recently, to Dundas & Flavelle, Ltd.

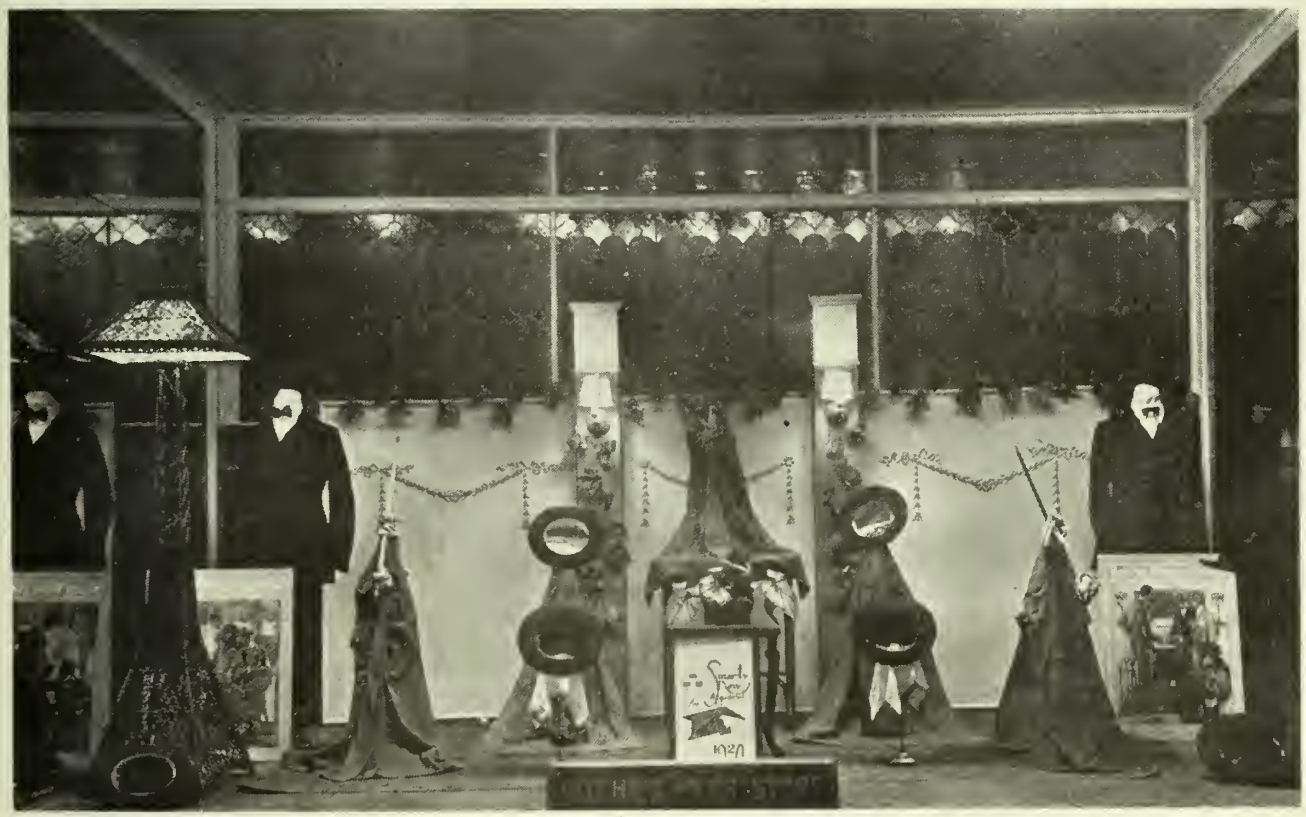
Outstanding Thing Is Personal Service

"The outstanding thing about this organization," said H. Brimmell, manager of the clothing department and one of the directors of the firm, "is personal service. That brings results. We are out of the main avenue of business here and, therefore, have to make extra efforts to get business. We don't mind if a fellow doesn't always make a sale. The time was when to miss a sale meant a "black eye" to a salesman and when he suffered if he let a customer go out without buying something. That time has passed in this organization. No matter how hard a customer may be to please, we make it a point to show her the widest selection we have and show her that we are anxious to serve her in every way possible so far as it is in our power to do so. That has been one of the guiding principles of this firm and I believe it is the way we have built up business here, and the way we have kept it up."

And a minute before Mr. Brimmell had enunciated this laudable principle of conducting a business, a man had come to buy a pair of working gloves. Mr. Brimmell himself waited on him. Before he had shown him three pairs of gloves, the man said that he could pick from these.

"Just let me show you our selection, if you don't mind," said Mr. Brimmell, and several more pairs were exhibited to the customer. Of course, he bought the gloves; but he bought service at the same time, and he must have gone out of the store feeling that a personal interest

(Continued on page 85.)



The above is an attractive Fall display arranged by W. H. Wolfe, of the Ritchie Co., Ltd., of Belleville. The window is a very large one and the amount of merchandise in the window is made doubly attractive by the rich coloring used in the background and in the drapery.

Divided Profits Equally With Staff: Unique Plan by National Cash Register

Workers Will Be Paid in Cash—Efforts to Reduce Labor Turnover, to Increase Production and to Engender Greater Loyalty—Canadian Employees Affected.

A PROFIT-SHARING plan of an original and unusually liberal character was announced to the Canadian employees of the National Cash Register Co. by Frederick B. Patterson, vice-president, who made the trip from Dayton expressly to explain the many unique features of the plan. Briefly summarized, the plan calls for a clean fifty-fifty division of profits between company and all employees, who are not members of the company, with the odds, if any, inclining in favor of the employees.

The profits of the company are to be determined by an outside firm of accountants. From the total profits will be deducted an amount equal to six per cent. interest on the money invested by the company—but this investment will take no account of the thousands of dollars' worth of patents and the "good-will" belonging to the company. As a balance to this six per cent. return on the company's capital, the employees get the highest wages paid for like class of work.

Share Profits Equally

After this six per cent. interest is deducted, the remaining profits are divided equally between employees and company. The employees are to be paid not in stock or bonds, but in spot cash as close as possible to the accounting dates, which are on January 1 and July 1—an unusually generous feature as the company has to wait for its money because payments for its product often extend over a period of time.

While there is no restriction whatsoever as to the use to which employees may put their share of the profits it is stipulated that the company's fifty per cent. of the profits may stay in the business—to erect new buildings, buy new machinery, for inventions and improvements, enlarging the business and safeguarding it against unusual and unforeseen losses. Thus all the risks and hazards are borne by the company, the employees themselves carrying no risk.

The employees of the Canadian company have extra cause for gratitude in that they share not merely the profits of the Canadian company but in the total profits accruing from the whole activities of the N.C.R. in both the United States and Canada. In addition, the plan is not only effective immediately, but also made retroactive to January 1, 1920.

Interviewed regarding the profit-sharing plan, Frederick B. Patterson stressed the fact that it is a purely voluntary act on the part of the company—not induced by agitation or dissatisfaction on the part of the employees. The policy of the company has always embraced reasonable hours, fair wages, good working conditions and promotion from the ranks. The company's welfare work—clinics, school-houses, athletic fields, dining rooms, children's lectures, health bulletins, etc.—is internationally famous and regarded by the president, John H. Patterson, as the best investment the company ever made.

Make Employees Partners

Through the profit-sharing plan thus introduced the company hopes to achieve reducer labor turnover, closer co-operation, increased efficiency, less waste of material, time and labor, decreased costs and a stimulated desire for promotion, and, most important of all, increase the profits. With a view to making each employee keenly desirous of a better position, the employees' share of the profits is graded. Each employee is placed in one of five groups, according to efficiency, responsibility and knowledge of the business. The first group—executives (not including the owners)—will receive 12 per cent. of the profits. The second group—foremen—will receive 5 per cent. The third group includes employees of the rank of job foremen and will receive 8 per cent. of the profits. The fourth group is the largest, and includes all who have been in the company's employ over one month. These will receive 25 per cent. of the profits. Only those who have been with the company less than thirty days—the fifth class—will not be entitled to profits. As an employee merits promotion from one class into a higher class he will be getting a greater proportion of the profits. Each employee's share of the profits is based on the salary or wages he receives.

Asked about business conditions, Mr. Patterson said that the N.C.R. provided perhaps the best available barometer of conditions throughout the country. Each month's business showed a marked increase this year over last year and the month just concluded was easily the best month the company has ever enjoyed. Thus, while a saner, closer and more careful attitude in buying was developing, business is nevertheless in a prosperous condition, and affords every ground for optimism; in fact, the N.C.R. expects the best Fall's business that the company has ever enjoyed.

"Clemenceau" Hat the Correct Thing

Paris, Sept. 14.—The "Clemenceau Hat," destined to replace the silk and opera hats for evening wear by men, is the latest rage of Paris. The hat, which is modeled after that regularly worn by the "Tiger," is a large black felt creation with narrow brim and a triangular crown. It can be crushed into the pocket of an overcoat. Since the war, silk hats have been less and less in evidence in Paris, many well-known men preferring the derby or a simple "straw."

Cotton Growers Are Refused Financial Aid

Federal Reserve Board Advises "Quit Talking Calamity"

Marketing of the new cotton crop of the Southern States has been interfered with by the action of Governor Harding of the Federal Reserve Board in refusing financial aid to the growers and manufacturers. A delegation representing the manufacturers and the growers appeared before Governor Harding a few weeks ago, asking him for such financial aid and pointing out to him that a serious loss would result if such financial aid were not forthcoming. In reply to the delegation, Governor Harding pointed out that the work of moving and marketing the cotton crops was not a government task but one of the banks and he added that sufficient facilities were available for this purpose.

In laying their case before Governor Harding, the delegation put forth the plea that unless the Board took immediate action in bringing about a modification of the strict bank policy now being pursued by the disbursement of bank credit, effecting an extension of bank loans on low-grade and high-grade cotton from 30 to 90 days and permitting an expansion of credit sufficient to meet the needs of the growers for funds, the cotton growing industry would be seriously damaged by the prevailing low price and lack of market.

Governor Harding answered the plea for direct government aid to the industry by recommending that the growers return home and make the best of the available credit and bank facilities. By no other way, he said, could the industry solve its financial problems without bringing to happen some time in the future more serious results, such as would occur from an expansion of credit, the tying up of the bank credit in long term cotton loans and similar steps asked by the growers. "Go back home, quit talking calamity and get along as best you can with those facilities now available," said Governor Harding.

Glove Manufacturers Are Optimistic Regarding Domestic Glove Market

Uncertain Deliveries of Imported Products Tend to Encourage Local Manufacture—Demand is Increasing and Prices Are Being Well Maintained—Interesting Facts Regarding the Making of Gloves.

IN attempting an analysis of the glove situation as it exists to-day in Canada, there are so many conflicting elements to take into consideration that it is small wonder that the average retail merchant becomes bewildered. Instead of regarding the said situation with suspicion and generalizing on the market as a whole, the wise retailer will carefully analyze the actual circumstances prevailing in the industry, which study will be well worth the time spent upon it.

Men's Wear Review has frequently heard it remarked: "I do not carry many leather gloves now," or "Gloves are not worth the price asked to-day" by retailers when the question of men's gloves for Spring is under consideration, and therefore a presentation of the views of several prominent manufacturers of Quebec may be of enlightenment as well as of interest to the trade, as a means of meting out justice where justice is due.

Prospects Brighter for Spring

Generally speaking, the situation as regards price, shortage of supplies, deliveries and styles remains much the same as prevailed last Spring, with this exception, that the present prospects for next season are brighter than have ever prevailed in many years, and there is a tremendous revival of interest in all types and brands of gloves which is keener and more decided in tone than is usual at this time of the year. Glove production has been hard hit from the labor angle, the same as most apparel industries, all manufacturers agree. Tanners, cutters, sewers, button adjusters, inspectors and packers are all receiving much higher wages than they did before the war, or even up to last year. "You can't put a poor worker on good glove material," said one manufacturer, "for it takes years to learn the trade, and the raw material costs too much to permit experiments. There was a time when gloves could be made in almost any old haphazard style, but that day is gone for ever.

"Only skilled men can turn out the gloves that are in demand now, and there are hardly enough skilled men to go round. It is a question of production in the immediate future, and a question whether we can supply the demand in the months to come. As far as I am acquainted with the situation, everyone has all the orders he can hope to fill for months ahead."

Deliveries of Fine Skins Slow

The present high-priced situation is due, as everyone knows, to the continued slow deliveries of fine skins from the African and European markets, coupled with the scarcity of skilled labor in proportion to the volume of manufacturing that should be under way. This combination of conditions has resulted in an actual stock scarcity for the past few months. The insistent call for skins for the manufacturing of gloves in all the European countries emerging from the war has created a run on the raw material market that is going to be felt the world over, it is said. With production at an abnormally low ebb, and a steady influx of orders from every corner of the Dominion, manufacturers are finding their business fraught with difficulties almost hopeless of solution.

Scarcity of finer skins, in particular, is causing much trouble throughout the industry. Deliveries have been delayed, and prices advanced until the combination has created a situation that means that before gloves reach the hands of the public the price that will have to be paid will be in keeping with the advances in the more bulky lines of wearing apparel. Men's gloves will, however, not advance greatly over the prices asked last Spring, according to one Montreal manufacturer, although importers of gloves from the European centres pointed out that the prices they have to pay in wholesale lots is about double what they had to pay in former normal market times. Generally speaking, however, manufacturers state that though present prices are likely to be well maintained for Spring, yet it is possible that the cheaper, lower grades might drop a little. The demand on the part of the consumer is entirely for the best grades of gloves, which is probably due to the immense improvements effected in manufacturing processes.

The Making of Gloves

Very little is known by the public at large regarding the many intricacies connected with the manufacture of a pair of gloves. To the public, gloves are just coverings for the hand, which are oftentimes unsatisfactory in wearing and regarded as a gamble at the best. Each process in the making requires infinite study and exactitude of workmanship, and when the work is hurried in order to cope with the flood of orders which naturally reaches every manufacturer, the result is an inferior product. Five years is not too long to devote to learning the cutting of glove leathers, for the life of any glove depends upon scientific and unremitting attention to such details. There are factories in which the daily output of the cutter is as high as six dozen a day, but in the majority of cases where the glove is famous and backed by a guarantee, the average amount cut every day by a cutter is two and a half dozen. This is one industry in which it does not pay to force up production, the results of such methods would spell disaster. Then again there are other painstaking and intricate processes connected with softening and tanning the leather which demand time and patience. For example, the finest French gloves and some Canadian and American products are rendered soft and velvety to the touch as well as elastic and pliable by means of a brine bath treatment of the raw leather, which requires as much as four days' duration. Ordinary leathers are soaked in water before cutting, a process which is ruinous to leather in the long run.

A good glove demonstrator will lay much stress upon the elasticity in the leather, and show how far the skin will stretch and yet come back to its original shape. Such an improvement as this has an important bearing on glove selling nowadays, in that it is no longer necessary that the purchaser should buy gloves

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NEW MODELS IN GLOVES SHOWN BY GLOVER'S CRAFT, LIMITED, OF MONTREAL

Working comfort mitt made of cream horsehide, lined with heavy wool. Knitted wrist combined to lining with pull piece and wristfit fastener, operating instantaneously.

Unlined fancy driving glove of real Peccary skin.

Twenty Per Cent. Less Raw Cotton Than Before the War; Prices to Maintain High Levels for Some Time

Production of the Finished Article is Bad in Spite of Much Higher Wages Paid to Workers—Distant Markets Feel Fluctuations From Six to Twelve Months Later Than Home Markets—Interesting Comparative Tables.

Behind the finished article is the raw material, and from the raw material to the finished article thousands of hands are engaged in the manufacture of the goods that fill the shelves of the retail merchants of this country. The cost of labor is a greater factor in the finished product to-day than ever it was, but the market prices of the raw materials must ever be of first consideration. For these reasons the accompanying letter which was written by a Manchester manufacturer to a Toronto wholesaler is of interest because it deals with these two phases of the cotton situation to-day.

AT THE present moment it is not the easiest thing to give an idea of the cotton market. It is really only possible to put forward the various factors and leave the decision to the individual. Some may attach more weight to certain points than others, and the changes are so rapid that even a week-old report may be quite out of date.

The position as it stands is that we have an irregular market, depressed in certain particulars, buoyant in others, showing considerable divergence in the various branches of the trade. I mean between spinners of coarse and fine counts on the one hand, and spinners and manufacturers on the other.

This irregularity extends to markets also, for the "bare" market to-day may be full to repletion to-morrow and vice versa.

There are too many uncertain and fluctuating factors to enable one to see clearly. Precedent is a hindrance rather than a help, and the uninitiated may be a better judge than the man who has been at it all his life.

To forecast the effect of such items as peace with Russia, an increase in the price of silver, the effect on demand of economy campaigns, or the effect on supply of financial restrictions, and to blend them all into a concrete opinion is well nigh impossible.

Much of the answer depends on the point—

"Is the world's production even in its present restricted position sufficient for the diminished requirements?"

That requirements will be diminished we take for granted. To what extent we cannot judge. The home trade has little or no effect on the market. At most its takings are about 15 per cent. of Lancashire's production. Again, in the home market the fluctuations are more quickly felt by the consumer. The distant markets, owing to their placing of orders further ahead, feel advances and reductions more slowly, and consequently the consumer abroad may be six to twelve months later in realizing the alteration than the home buyer.

Much of the effect depends on the time of purchase. A man who bought before the rise takes little notice of it, and may only see the position when his purchases are running down. This position is very apparent at the moment, and with this in mind I have prepared a comparative table of costs during the last twelve months, showing the position last June, the limit reached this Spring, and to-day's position.

The rough points of demand and supply may be briefly stated.

Supply of raw cotton is about 20 per cent. less than pre-war. Owing to two years' indifferent crops both grade and staple are low. Consequently on finer grade, the number of "points on" (i.e., the cost over and above the basic price quoted in the papers as the price of "middling American") have increased enormously. Whereas 200 points (2d.) a lb. was considerable in pre-war days, 3,000 to 4,000 (30d. to 40d.) a lb. are of everyday occurrence. So that if a man buys on 27d. (to-day's date) he may have to pay 57d. to 67d. a lb. if he needs good staple.

This points to a restriction of supply and a consequent raising in value of the finer goods.

Production is bad. Shorter hours, higher wages, the reaction after the strain of the war, the decreased effort necessary to produce an (apparently) higher return, have all told their tale. The enormous cost of building and machinery has diverted capital from fresh enterprise to the urgent needs of the existing plant on account of the higher values.

A prominent spinner told me the other day that he wished to put down another 100,000 spindles. The buildings and machinery alone would have cost him £6 per spindle without any engines or boilers. In pre-war days an average, including engines and boilers, was 20s to 25s. Then, the time it would take to erect and fit deters capital, for the risk of a drop in the distant is more probable than in the near future.

The effect of shorter hours and the normally resulting increased efficiency should on paper have balanced each other. But the psychological effect on the man who, before the war, was getting 30s and who is now with much less time and effort getting 75s is a revelation. His purchasing power may be exactly the same but he feels better off.

Demand is varying. Publicity campaigns against higher prices have been rife. They totally ignore the one basic fact that until people will produce more and consume less they cannot adjust a world shortage.

Depreciated currency makes purchases possible in some markets and impossible in others, and exchanges fluctuate in a bewildering manner.

One point is practically bound to come up. You will be asked to justify your quotations as compared with last year in face of the fact that there has been a slump in the market. I am, therefore, as I said earlier, giving you details of the three positions, June, 1919, highest of the market, July, 1920, on certain standard yarns, and also the increase in wages and dyeing charges.

They need no comment. They are based on actual market figures.

I have dealt with consumption on a previous basis, but I have not dealt with the point that pre-war is six years ago, and that despite the war there is a normal increase in demand to be reckoned with. In addition, there is the point that the apparently increased purchasing power that higher wages give, the effect of a higher standard of living on the masses, and the point that former luxuries by continued use become necessities. To place a proper value on these items is most bewildering.

My own idea is that prices are going to maintain a high level for some time to come, There is no single item on which we can effect a saving, whilst we are living in an atmosphere of increases to all classes of labor and in all commodities, raw and manufactured.

It is impossible to forecast, when taking an order, the ultimate cost of the fabric owing to these variations, and consequently manufacturers in the main either are not willing to book far ahead, or, if they do so, cover themselves against eventualities.

Variations such as the above mentioned are bound to produce an irregular market. There is no standard basis to work on and the price of the day may

(Continued on next page.)

KIRSCH'S IDEA SAVES A LOT OF ELECTRICITY

At one side of the door to the store occupied by Louis Kirsch, in Amarillo, Tex., there is a push-button with a card nearby reading:

TO ILLUMINATE THE STORE, PUSH THE BUTTON

This is a clever plan of Kirsch's and has made a number of sales in the three years that he has been using it.

"Many times a traveller will get into town after closing hours," he explains, "wanting a shirt or some other item of wearing apparel, the man will walk down the street to look over the stores. He comes to our store and wonders 'what sort of a place this is.' He sees the button, pushes it, and looks in on a lighted store that is one big window display. 'Looks all right to me,' the man says, and the next morning we see him at the counter. We've had that happen many times. When we first put it in we hid behind the cases in here and watched to get a line on results. That's why it's still here.

"It also tempts many to walk in and around this island display case we have at the entrance, something about the button to push that gets their interest. Then it is a help to the night watchman. That was one of the reasons the button went in; then the sign was placed there for the public."

As the lights go off the instant the finger is removed from the button there is no waste of "juice."

J. Rearlman, of 261 Danforth Ave., Toronto, was robbed on October 7 of some $400 worth of goods.

Velour hats that were previously made in Austria will now come to this country marked "Made in Czechoslovakia."

Robinson's Clothes Shop have opened a new store in St. John. It was opened on October 2. and the local manager is H. Rutenberg.

Do Not Look for Too Big a Drop Warns F. S. Deacon of Deacon Shirt Co.

Price Reduction in U.S. Not to be Felt Here For a Year—Canadian Goods of Like Quality to Foreign Materials Are Better Priced to Retailer—Making Better Shirt Than Before the War.

THAT there will not be the drop in shirtings next spring that the trade is looking for was the opinion expressed to Men's Wear Review recently by F. S. Deacon, of the Deacon Shirt Co., Ltd., of Belleville. This opinion was based on the current prices being quoted by the Canadian mills, the quantities they are getting from these mills, and the relative prices of like goods in Canada and foreign countries.

"In shirting materials," said Mr. Deacon, "there will not be the drop in the prices next spring that the trade is looking for because the Canadian mills have not quoted their goods at as high a price as like goods are sold in foreign markets. While there has been a drop of from three to five cents across the line, this will not affect the price here for about a year. The selling done now is on the basis of Spring prices, 1920. The Canadian mills will not accept orders and are still allotting certain quantities to the cutters-up and we are still obliged to tell our travellers to take only so many orders and then we have to withdraw the lines from the market."

To illustrate the difference in the price of like goods here and in the United States, Mr. Deacon showed a blue shirt which, across the line, is $19.50 and in Canada is selling for $18.00 for the coming Spring. "The Canadian mills," said Mr. Deacon, "have played fair with shirt manufacturers in this country."

Flannels Up, Too

Flannels for shirtings have also advanced, according to Mr. Deacon. Materials they ordered last year were reordered this year at an advance of 6 cents per yard in August and September from the Canadian mills. "There will be no surplus of working shirts for the Canadian trade this season," said Mr. Deacon, "neither the Canadian mills nor the cutters-up have a surplus of materials."

The general belief that there will be a big price reduction next spring may, so believes Mr. Deacon, create another great shortage at the mills, such a shortage, in fact, as was manifest just after the armistice when everyone believed that prices were to come tumbling down in a hurry. Deliveries from the Canadian mills are still comparatively slow.

It is Mr. Deacon's belief that a much better shirt is being made now than prior to the war. Before the war, an effort was being made to put a cheap shirt on the market with the result that there was not sufficient fulness to it and the workmanship was of an inferior quality. Now, the shirt is a very full one, the workmanship has greatly improved and both the retailer and the consumer are getting much better value for their money. This, he points out, is better all round and has put the whole industry on a much higher plane than it was in prewar days.

THEY WILL WRITE AGAIN

Last Friday a $5 bill came to the Subscription Department pinned to a circular regarding MACLEAN'S MAGAZINE, but minus the name and address of the sender. Nothing can be done in this case until the remitter writes in to complain that he is not getting the magazine.

An hour later in came a memo from "F. R. Thorn" in regard to his subscription to THE FINANCIAL POST, but with no address given. As the stencils are all filed according to post offices nothing can be done in this case either.

Shortly afterwards a post card arrived from New Glasgow, N.S., with our name and address plainly written on the front, but perfectly blank on the reverse side.

These three instances, which all occurred in one morning, are typical of hundreds which happen in the course of a year on all publications—and they explain why this publication is bound to receive a number of (on our part) unavoidable complaints.

TABLE 1—YARNS, AMERICAN

	June 25th, 1919	Highest	July 21st, 1920	August 3rd, 1920
Warp yarn for galateas (890)	43	87	80	78½
Warp yarn for shirtings (0611)	40	73	67	66½
Weft yarn for shirtings	48½	97	96	85½
Warp yarn for oxfords (0558, etc.)	46	90½	86½	84
Warp yarn for zephyrs (0839, etc., and blouse cloths)	42	75¾	63½	60½
Weft yarn for galateas, sateens, etc.	40	67½	63	59½

You will notice, in face of the reported tremendous slump in cotton prices, how little effect it has had on the prices of yarn.

You will also notice the extremely high position as compared with June 25th, 1919, on which the old prices were based.

I have not given you the counts, for these will convey nothing to you, but have mentioned generally the cloths for which the yarns were used.

TABLE 2 YARNS, EGYPTIAN.

	June 25th, 1919	Highest	July 21st, 1920	August 3rd, 1920
Warp yarn used in Duro zephyr (1047, etc.)	56½	214	124	116
Weft yarn used in Duro zephyr (1047, etc.)	52	189	98½	88
Two-fold yarn used in tropical suitings	73	220	146	146
Two-fold yarn used in tropical suitings	61	184	116	104

PERCENTAGE INCREASES IN WAGES, DYES AND YARN

Increase Since 1914

	Wages	Dyes	Yarn
Shirtings	263%	94%	600%
Uniform	246%	149%	615%
Galatea	208%	185%	632%
Sateen	248%	209%	641%

Belleville is a city of many schools and children, and these children want sweaters Meaghers make a big effort to sell them, and by their window displays have been very successful in doing so. Above is a recent display which they had in their windows. Dressing a window with sweaters and sweaters only is not a very easy job, especially if it is to be made a drawing power for the store. This one seems to us to be a very good one, and G. H. Meagher told Men's Wear Review that it had sold dozens of sweaters for him. That is, surely, a good enough test. There is an additional value to this window in that the sweaters were manufactured in Belleville by a new firm that has just started up there.

SEES THINGS FROM DIFFERENT ANGLE

(Continued from page 59.)

these two salesmen as saying that the high cost of labor was responsible for the high cost of clothing and that the public demand for lower-priced goods was having its effect.

Action By Clothing Men

After this article appeared, there was a meeting of the clothing men of Peterboro. It will be noted that the heading of the article was "Clothing Firms," whereas the item itself referred to "two clothing salesmen." It appears that the clothing men of Peterboro have, as yet, been unable to find out the sources of the "Examiner's" information. The clothing men decided that some action was necessary. The Fall season was opening, and merchants were carrying unusually heavy advertising to bring before the public their season's offerings. If what the "Examiner" was saying was true, namely, that clothing prices were coming down this Fall, of what use was it to advertise goods that were going to drop in price and for which drop the people were bound to wait? A delegation was sent to see the "Examiner" and to lay before them the facts of the case. It was pointed out to them that a drop in the price of raw wool to-day could possibly have no effect on the price of the finished article for some months to come and that the effect of this kind of propaganda was to hurt business and create false hopes on the part of the people. The "Examiner," being a fair paper, saw the point.

Article on September 14th

On September 14th the "Examiner" printed another article on the clothing situation. The heading of it was "The Peterboro Clothing Merchants Cut Prices to Stimulate Buying." We are not able to strictly contradict the impression created by this heading, namely, that sales were in progress to urge buying on the part of the public; but so far as we have been able to find out or to observe there were no sales held by the Peterboro merchants for this purpose. However, the "Examiner" went on to point out that wholesale prices were higher this Fall than ever before and that people outside of the city, rather than those living in the city, were going ahead with their Fall buying. The "Examiner" then goes on to say, in part:

"The consumer of all commodities is naturally hopeful for a drop in prices these days with the war, which boosted costs, now two years behind them. But that hopefulness should not engender an impatience not warranted by actual retail conditions, nor stimulate a postponement of the purchase of seasonable needs in expectation of a slump in time to acquire seasonable goods at prices below those prevailing this Autumn. . . . In the matter of wearing apparel for this Fall and Winter, the buying public would do well not to expect any further drop. A little downward flurry in wool prices as announced by the American Wool Co. should not induce one to postpone buying Fall and Winter needs in expectation of a retail clothing price tumble. The reduction in the price of wool is not reflected in the finished article until next season. . . . The prices of wearing apparel today are possibly as low as retailers can stand without suffering loss. In fact, their profits in many lines have been cut into while the limit has been reached this Fall. This policy is impelled by the need of a quick turnover, and not because a lowering of manufacturers' prices is at hand for this season. As a matter of fact, clothes are selling in Peterboro for prices at which they cannot be replaced now this Fall or Winter.

"And so the consumer of masculine and feminine wear who anticipates substantial price reduction in time to lay in a supply of Fall and Winter clothing is more than likely neglecting the substance for the shadow."

This is a step which Men's Wear Review has urged time and time again and here is an example where it has worked out well to the benefit of all concerned. The example might well be followed in other centres.

ON AN OFFICIAL VISIT TO ENGLAND

The British Government Trade Commissioner in Ontario, F. W. Field, will leave Toronto on October 8th on an official visit to the United Kingdom to confer with the department of overseas trade, London, Chambers of Commerce, and manufacturers and merchants throughout the British Isles. He will be overseas three months or more.

PRESENT CONDITIONS WARRANT SALES

(Continued from page 51.)

case, that is, that because we were on the crest of prices, looking downward, now was the time to unload high-priced merchandise to avoid greater losses when manufacturers and wholesalers offered their lines at lower prices. In other words, they believe that when trade is normally good it is a good time to make it abnormally good by offering special inducements to buy Fall merchandise.

Demand for Lower Prices Affects Trade

H. Brimmell, manager of the clothing department of Dundas & Flavelle of Lindsay and a director of that firm, is one who believes that now is the time to unload high-priced merchandise. The community in which they do their business is largely, if not altogether, agricultural; and Mr. Brimmell says that the farmers themselves are beginning to feel the wave of popular demand for lower prices in their own commodities, such as wheat and oats. This feeling is being reflected in the retail trade. "I think this is the season, that is, from now to Christmas, to unload the high-priced stuff, for as surely as the night comes you will find that the bulk of merchants will get future merchandise that will escape the tax. There will not be so much free and easy money and there will be a curtailment of work in many lines. People are going to buy more keenly than formerly and this will be the last chance of the merchants to clean up without a big loss. The time to sell stuff if you want to get rid of it is when people want it. It is no time to clean up when the season is slack and business is poor, because at that time people are in the attitude of mind where they will hold off till Spring." In expressing his views along these lines Mr. Brimmell added that he looked for a big Fall business but felt that Spring business would be lighter.

Unload Now: Production on Increase

Ed. Armstrong of Lindsay holds somewhat the same views and during the middle of September was running a sale in which he was offering one-fifth off. He stated to Men's Wear Review that business during the month of September, up to that time, had been as good as in September of last year. This business, he said, was helped a good deal by the sale he was at that time running; and he looked for as big a Fall business as in 1918 if not up to that of last year. Crops in that vicinity were good and there was no reason why people would not buy as they had done before.

"Spring offerings," he said to Men's Wear Review in stating his views on the question of holding a sale at this time of the year, "are higher than they have been hitherto. I am having a sale, believing that now is the time to unload and to reduce stocks. Production is on the increase and prices are certainly going to lower in a short time. We feel the effects of the Toronto sales here. If we do not offer some special inducements to offset the effect of this advertising by the Toronto men, then people here will say that we are getting too much profit."

Meeting the Raw Wool Reduction Argument

One of the arguments which Mr. Armstrong says he has frequently thrown up to him is that of the reduction in the raw wool having an immediate effect on the price of a suit of clothes. He says that he points out to the man who uses this argument that the wool in a suit of clothes represents about one-fifth of the cost of a suit. If the suit is worth, say, $40, that means the wool in it is worth $8. If, therefore, the raw wool takes a drop of, say, 50 per cent., it means that the price of the suit is affected to only the extent of $4. In addition to this, Mr. Armstrong says he points out that there is very little of the Canadian raw wool used in suits bought by the great bulk of Canadians. And, of course, he does not lose sight of the fact that a drop in the price of raw wool to-day will not affect the price of a finished suit of clothes for many months to come.

REACHING THOUSANDS BY BOYS' CONTEST

(Continued from page 65.)

Contest, I find that you are making a fair showing.

I am enclosing a few dodgers that I feel will be of assistance to you. Now if you call upon your friends and give them one of these and ask them to make their purchases at the Begg & Co. store and mark their ballots in your name, I think you will be able to get a lot of votes.

Now I want to help you get all the votes you can so that you will be able to win one of the forty beautiful prizes. You have just as good a chance as any other boy if you will get out and hustle and get your friends to assist you.

I am going to call on you in a few days and give you all the help I can, so in the meantime get out and see what you can do.

Yours very truly,

Important Enclosure in Letter

In this letter was an important enclosure which was as follows:

Dear Friend:

I suppose you have heard of the Begg & Co. Popular Boys' Contest.

They are giving the boys under 16 years of age an opportunity to win a fine prize.

There are 40 big prizes: a pony and carriage, a Cleveland motorcycle, four bicycles, four phonographs, six coaster wagons, two boys' suits, two moving picture machines, etc.

I am trying to win one of these and would like you to help me.

This you can do by buying your needs at the Begg & Co. store, 38-44 James St. North.

Every time you make a dollar purchase they give you a ballot good for 100 votes.

I would like very much to have your votes placed to my credit. The contest closes Nov. 15th.

Name .. ..

Address .....

There were ten of these enclosures put in each letter to the boy and it was to his interest, of course, that these should be sent out to ten different people. And they were sent, too. Mr. Tingling is keeping in personal touch with these boys and is seeing that they are entering into the contest with the best possible results both to themselves and to Begg & Co. Four hundred boys in the city of Hamilton sending out ten of these meant reaching 4,000 people whose attention was directed to the campaign, to the store of Begg & Co. and to the advertisements of Begg & Co. which appeared daily. These advertisements not only carried news of the contest but directed attention to fall lines of men's and boys' wear then to be seen in the store. They figured out that this contest would reach not only the boys and their parents, but their friends as well and it was by means of this simple enclosure that they were and are being reached.

Other Features of the Contest

There are other features of the contest worth noting. From now on, the contest manager will keep very closely in touch with the leaders of the contest and will have suggestions for them as to the best methods of promoting their own campaign. To do this, Mr. Tingling uses the little pony and cart, a reproduction of which is given elsewhere in this issue. Periodical impetus to sales will be given by giving double value to the coupon for two or three days. Toward the last of the campaign, the leaders of the contest will be announced from day to day and the number of their votes. It is so arranged that is is impossible for a contestant to hold back votes because each coupon is dated and it must be deposited within two weeks of the date stamped on the face of it. The final scene of the contest will be when a big entertainment will be held at which the prizes will be given out to the successful contestants.

$1250.00 40 PRIZES

BALLOT

SEE LIST ON THE OTHER SIDE — MEANS THAT 40 BOYS WILL WIN

The **BEGG & COMPANY**
POPULAR BOY CONTEST

GOOD FOR.....VOTES

Name.....

Address.....

Ballot used in Begg & Co. boys' contest.

"The Shopper" is Retail Store; Handles Phone Orders; Helps Children

New Department in C. H. Smith Organization Has Brought Splendid Results—Post Could Be Used in Any Store With Several Departments—Work of an Expert.

IF THE telephone is an unmixed evil, it has also become one of the factors of modern merchandising in the retail world. From the very moment the telephone became a commercial entity, it was inevitable that another problem had confronted the retail trade because, from that moment, people were bound to do a portion of their shopping over the telephone. Either because of disinclination, laziness, convenience or inability people will rush to the telephone to order the things they want. Capitalizing the telephone, therefore, is one of the problems of the retailer if he is to make the most out of the circumstances that are possible contributors to the building up of his business.

To do this, however, and to do it successfully requires a particular type of individual. A retail transaction over the telephone begins when the salesperson in the retail store lifts down the receiver to answer the telephone. Just as a bright face, a cheerful manner and an obliging disposition are assets to the salesperson and requirements of successful salesmanship, so a pleasing voice, the expression of willingness to serve and unfailing courtesy are invaluable to the salesperson who sells over the telephone. A snappy voice would be a poor introduction to a sale. Moreover, it requires some considerable judgment to be able to shop for other people and to do it in such a way that entire satisfaction is given.

"The Shopper"

In the organization of the C. H. Smith Co., Limited, Windsor, all these things have been taken into consideration. Amongst Windsor's thousands and others who live in the Border Cities, there are hundreds who do a portion of their business over the telephone. "The Shopper" is now a permanent and paying department of this firm. "We have a woman in our organization," said Mr. Smith, the president of the firm, to *Men's Wear Review*, "known as 'The Shopper'. She has been made a factor in our business and we advertise her in the business. Previous to opening up this department, people telephoned to the various departments for their wants and the business was handled in this way. We found that the wrong department was frequently called for or, quite as frequently, the wrong salesperson was called to the telephone. Moreover, if a lady or gentleman wanted three things, three different salespersons might have to be called in three different departments. The result was that mistakes were made, satisfactory service was not given either to the firm or to the customer.

Shopper Receives All Phone Orders

"Through our daily advertisements, we ask the public to use 'The Shopper' for their telephone wants; we ask them to ask for her when they telephone the store. Now 'The Shopper' receives all orders, carefully making notations of the same. She then visits the several departments and represents the customers in the purchasing of merchandise which is always sent out C.O.D. The result is that when she goes to a department, she is received as a customer because she has money to spend. We have found

(Continued on page 85.)

The above is a picture of an attractive hat display by William Lech & Son, of Peterboro. It is over sixty years since the grandfather of William Lech started in business in Peterboro in a small way; now they carry one of the largest hat stocks to be found in any Ontario store. They also carry furs. One of the sons said to Men's Wear Review that he believed their windows were the best advertising they did, and these they changed frequently. Last year, he said, was the biggest year of their history, by far, since they had started over a half century ago. Few sales are conducted in this store. Mr. Lech said that his opinion was that people did not want favors, but only value for their money and they had tried to give this during sixty years of successful merchandising. "We have always paid 100 cents on the dollar and have never had a failure," he said.

Mr. Lech had a strong word to say about the habit of merchants starting the Summer sale of the straws so early in the season. So far as they are concerned, they do not start a sale of what few straws they have left till, at least, the 15th of August. He believes that retailers throw away good profits by running sales of their Summer straws at a time of the season when the Summer weather is really only getting well under way.

PERSONAL SERVICE AS A GUIDING PRINCIPLE

(Continued from page 77)

had been taken in his purchase and that the firm of Dundas & Flavelle was anxious that he should get the best they had, or the best he believed they had after seeing all they had.

Buy Good Stuff: Talk Quality

It seems that another of the principles of the firm of Dundas & Flavelle is particularly applicable to the present conditions of merchandising. "We have always had the sense to buy good stuff," said Mr. Brimmell, "and to talk quality." Many merchants with whom Men's Wear Review has recently talked seem to have the feeling that the market will be flooded with a lot of cheap merchandise because of the popular demand for cheaper clothing and the luxury taxes. It seems that this is all the more reason why quality should figure in salesmanship and advertising. Cheap goods or cheaply made goods will not stand the test of time. One merchant stated to Men's Wear Review that he believed the splendid position which the clothing industry had achieved, that of elevating the standard of clothing and getting men to wear better clothes than they did years ago, was threatened by the present tendency of prices. An additional reason, surely, why quality should be talked from the house tops. Dundas & Flavelle, said Mr. Brimmell, have always talked quality, and he believes that the years that have been spent in emphasizing the value and economy of quality are bearing fruit every day they do business. But Mr. Brimmell strongly stressed the value of personal service by the men and women behind the counter, the men and women whose word is taken by the buying public and who, because of this, should have a good knowledge of the merchandise they are selling, and who are made to realize that the structure of the whole business organization depends to a considerable extent on their attitude and service to those who come into the store.

BORROWS $150 TO START BUSINESS

(Continued from page 68)

sales, and giving people value and service for their money. If a man keeps his stock in the proper condition he does not have to have sales. So many merchants plug themselves with stock and are then forced into sales." Mr. Primeau makes it a point to keep in personal touch with his stock and he carefully figures from season to season what his selling amounts to. "There are so many merchants who over estimate the amount they do sell," said Mr. Primeau. He gave an instance of this in his own business. One Christmas, it seemed to him that he had done a particularly large business in neckwear. He was asked how many dozens he had sold and, guessing roughly, he estimated it as so many dozens. In actually taking stock of what he had sold he discovered that the amount was considerably less than he had thought. Though he was for the moment disappointed, it taught him that it was wise to keep careful note of what was actually sold so that he could have a better idea of quantities to be bought.

Advertises and Avoids Sales

In advertising, Mr. Primeau uses the local paper and, in addition, does some direct personal advertising through the mails. He makes a point, however, of keeping in personal touch with his customers and is always seeking out new friends among the young men of the city. And he avoids sales. Since he has been in business, he has not had a sale, and to hear him talk, one is forced to believe that he will not have one for some time to come

"THE SHOPPER" IN RETAIL STORE

(Continued from page 84)

this system a great improvement over the old. It gives better satisfaction to the customer and a satisfied customer is both a friend of the firm and a good advertiser for it. I really do feel that a conversation over the telephone with regard to business should be conducted more politely even than when a customer is actually in the store, purchasing himself or herself as the case may be.

Business Now Under One Head

"All the telephone business is now controlled by one head, instead of by many, and any errors that may occur can be quickly traced to that head. 'The Shopper' has become an expert in her work, so that all telephone business is handled by an expert rather than, perhaps, by inexperienced clerks who may be new in the organization.

Children Use Shopper

"Another feature of this department is that 'The Shopper' is used to a considerable extent by the children. Many children are sent on errands by their mothers and we encourage them, through our advertisements, to make use of 'The Shopper.' Our experience has been such that we can truthfully advertise the services of 'The Shopper' for the children, for she attends to many of their wants."

A careful record of the value of "The Shopper" to the organization is kept. In a weekly report submitted to the president of the firm, the number of calls received by her is noted, that is, the actual number of the calls rather than the orders filled by telephone calls. "The Shopper" has a pad at the desk where every call is noted. The amount of the telephone calls in dollars and cents is also kept. Also, there is reported the number of telephone orders that were not filled for one reason and another. This, of course, is a separate department of the store like all the others which has to pay its way in the entire organization. It has proved most beneficial, and Mr. Smith says that the success of the department depends to a very considerable extent on the character and disposition of the person at the head of it. It is a department that could easily be introduced in any large store that has several departments in it.

GREAT CLOTHIERS OF THE WEST

(Continued from page 58)

ery hat carried is displayed on a rack. The purchaser picks out the hat he wants and the size. The number is on the hat and the clerk only has to go and find the box with the proper number on it. In this way stock is not mussed up because it is not necessary to pull down half a dozen boxes to show a hat. The same idea is worked out with gloves, sweaters, etc. With the gloves, a strip of strong material is used and a sample of each glove is sewn on. This is rolled up when not in use and is easily stretched along the counter when the customer asks to see the gloves.

Overalls in the Basement

A room in the basement is used for displaying and selling overalls. Since moving the overall department to the basement sales have shown a remarkable increase. Nothing else is sold in the basement. This makes it more private and workingmen, coming in for their overalls, like the privacy because they are usually in their old clothes in either going to or from work.

Giving Away Radiator Protector

A new form of advertising which Mr. MacLeod is adopting this Fall and Winter is the giving away of a Ford radiator protector. It is called the "Little Henry Radiator Protector," and the advertising that the "Great Clothiers of the Great West" get out of it is in the name of their store which is on each protector.

Other Features of the Store

Mr. MacLeod had adopted a profit-sharing plan with the heads of the various departments. The cash carrier system is installed, there being twenty tracks with one or two in each department. More and more attention is being paid to the boys' department and it is Mr. MacLeod's intention to place a lady in charge of this department in the near future. The branch store is on Eighth Avenue and is really a feeder to the main store on Ninth Avenue. Advertisements are carried in the Calgary papers.

20 PER CENT. LESS RAW COTTON

(Continued from page 80)

be higher or lower than the price quoted, in the same degree as the quoter is fully engaged or lacking work.

In addition to this, financial pressure by the banks is severe and forced sales to reduce overdraft tend to increase the impression of a slump in prices. But these are not general and I am confident that the next few months will see a considerable revival of trade.

Eli Strouse, president of the National Association of Clothiers of the United States, and representing the ready-to-wear clothing, stated the other day that the decline in the price of clothing must necessarily be gradual. No violent slump in prices may be expected, he said.

Duty Levied on Gold Value of Imports, Not Paper Value, in Future

New Regulations of Far-Reaching Importance —Collector Says No Discrimination Against Goods From United Kingdom—Importers Ask Refund

A NEW regulation of the Department of Inland Revenue, based on a decision of the Department of Justice, provides that the rate of duty on imports is, with certain exceptions, to be calculated on the estimated gold value of the goods imported and not on the paper money price in the foreign country from which the goods come, as heretofore. This will prove a benefit to certain lines such as glass, imported into Canada from countries whose currency has a small gold value to-day.

This regulation at first appeared to be very far-reaching and to discriminate against imports from the United Kingdom, for example, as compared with imports from other European countries whose paper money is of very low gold value.

J. H. Bertram, collector of Inland Revenue for the Port of Toronto, denies that there is any particular discrimination against imports from the United Kingdom in fixing values for the purpose of levying the customs toll. "The new regulation, which came into effect on July 22 last, simply means that instead of collecting duty on the par value of our imports, we are collecting on the gold value, which is the real value," explained Mr. Bertram.

"If an English manufacturer bills his goods in terms of the pound note and shows also the relative value of the goods in actual gold, even though the transaction has not taken place in gold specie, we will collect duty on the gold value the same as we do on the gold value of shipments from France or Germany. That is our interpretation of the regulation," said Mr. Bertram.

The regulation has just now come to the notice of most importers though dated July 22, 1920. A number of importers who have paid the duty on the full paper value of their imports have made application for refund.

With duty reduced from two-thirds to three-quarters of the present amount on imports from France, Germany and Belgium and about one-fifth on imports from the United Kingdom, local manufacturers and importers predict an increase in imports.

The following table shows the difference between par value of foreign moneys and the value in gold as of yesterday's rates:

	Par value.	Gold value.
Sterling pound	$4.86⅝	$3.86.8
Italian lire	19.3	4.59
Belgian franc	19.3	7.75
Swiss franc	19.3	17.77
Dutch florin	40.2	34.10
German mark	23.8	1.69
Austrian crown	20.3	.50
Greek drachma	19.3	11.82
Swedish krone	26.8	22.05
Norwegian krone	26.8	14.79
Danish krone	26.8	14.96
Spanish peseta	19.3	16.17
Rumanian leu	19.3	2.16
Yokohama yen	49.8	56.37

NEW MODELS IN GLOVES SHOWN BY GLOVER'S CRAFT, LIMITED, OF MONTREAL

Grey Mocha Fine Glove for dress wear, completely lined with blue rabbit skins, with plain back decoration.

Unlined motor gauntlet, made of real cape skin, with large cuff with gusset and dome fastener.

RETAILER'S VIEWPOINT ON CANCELLATIONS

(Continued from page 52)

trade, was quick to respond to it because he was the first one to feel the ill-effects of it.

It does not seem to us, however, that there are insurmountable difficulties in this whole matter. Like all others, it is a matter for conference between the affected parties, a matter for discussion, suggestion, compromise and, then, settlement. A clothing manufacturer in Hamilton a short time ago urged upon the editor of Men's Wear Review to do all in our power to bring about better co-operation between manufacturer and retailer. We have done so before and will gladly do so again. To clear the channels of trade between the retailer and all with whom he deals of the difficulties that may arise from year to year is, we think, most desirable. This matter of cancellations is one which is a thorn in the flesh and ought to be got rid of. In the majority of cases where there are difficulties, it only remains for some one to suggest a round-table conference and another one to accept his suggestion and a long step is taken toward the settlement of the trouble. Each of the parties concerned has his own organization; it is surely a simple matter for them to get together and see what can be done to straighten out the tangle. The matter will never be settled so long as license is taken by any one or all of the parties concerned to cancel goods at will, without rhyme or reason. We would say that a "get-together" campaign on this issue was most desirable—and timely.

BRITISH MANUFACTURERS

(Continued from page 53)

privilege, we have no experience. As a matter of fact, firms know pretty well that any treatment of this sort would inevitably mean the closing of the account.

"In regard to the difference between the Canadian customer in this connection and the British—you may take it that as far as we are concerned there is practically no difference; but having, of course, a very much larger number of customers in Great Britain than in Canada we have to deal with all shades and conditions of men.

"The epidemic of cold feet which started in the United States has extended to these islands, and we hear complaints from the wholesale houses of cancellations and repudiations of contracts; but we very rarely find a firm of first-class standing repudiating contracts with manufacturers. The exceptions to the rule are mostly from the making-up trades where goods are probably already late in delivery and miss the season.

"At the bottom of the whole trouble is the anticipation that prices are going to slump and that goods will be bought cheaper in the near future. In our opinion, this anticipation is doomed to disappointment, and the prospects are that prices will be well maintained and any recessions will be of a trifling character. Reductions in the cost of raw material are more than offset by the very great increases in wages which have been conceded in recent months."

GLOVE MANUFACTURERS OPTIMISTIC

(Continued from page 79)

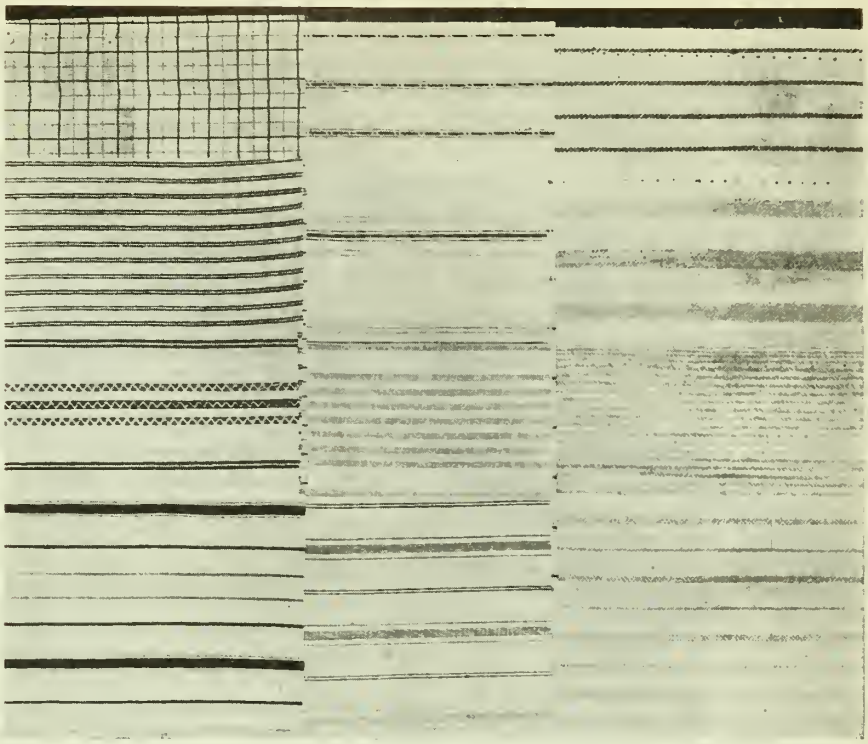
according to size. The manufacturer states emphatically that he prefers that all gloves should be tried on in the store before the purchaser finally makes his choice. Very often it will happen that in the case of a particularly elastic leather, a half size small may be worn with better effect and more comfort. On the other hand it has been stated by manufacturers that in the case of ladies' gloves it has been found better to mark the more elastic leathers a size or so smaller than they are in reality, since the large proportion of returned goods for which compensation is claimed are damaged by careless fitting which might have been avoided had the purchasers not been guided by motives of apparent vanity. Many gloves to-day marked 6 are in reality suitable for a size 7, yet so carefully is the process of softening carried out that the size 6 hand will appear quite as neat and smooth in the "6," as the hand a size larger.

Various new developments are taking place from time to time in the perfecting of the modern glove, all of which tend to increase the cost slightly although they double the length of the wear and add immeasurably to the appearance. For instance, many gloves of fine quality are finished by a binding process instead of a gusset in front, which, although exceedingly delicate, ensures great strength when the glove is being put on. The washable glove has been with us for some time, yet its possibilities are by no means as well known as they might be. Glove makers are particularly emphatic when it comes to the question of washing capeskin or doeskin, and are able in every case when it happens that a pair of guaranteed washable gloves is returned in bad condition, to show conclusively that the fault lay in the salesman's neglect to stress the importance of careful washing, directions for which are always enclosed in the gloves. The chief point to accentuate when the sale of a pair of washable gloves is being made, is that lukewarm water and neutral soap should be used exclusively and that they must not be dried out by artificial heat but slowly in the sunlight, allowing at least a day to perform the operation. Then when the gloves are dry they should be rubbed and squeezed between the fingers until all the original pliancy and softness is restored, which will not take long if the drying has been accomplished by means of sunlight and not the usual destructive method of radiator or oven heat.

English Goods Scarce

Returning to the question of Spring lines, it seems probable that little or no English goods will be available for some months, and French lines are practically off the market on account of the prohibitive cost of many lines. The situation all around is said to be practically unchanged as supplies of raw skins, particularly in capes, mochas and Mexican peccaries or pigskin and fleshers are as scarce as ever. Manufacturers promise at least 60 per cent. of all orders to be delivered on time, but the prospects are that deliveries will improve considerably towards Spring. December next will see manufacturing well under way, and according to Montreal men, it will be unwise to delay placing orders as goods bought now cannot possibly be replaced for less. The retailer may have to sacrifice some profit on leather gloves for the coming season, but there is little wisdom in cancelling Spring orders in view of the conditions which have been outlined, as existing in the trade.

In summing up the situation, it is worth while remarking that the shortage in imported supplies is bound to act as a support to the domestic glove market, just as soon as retailers have time to realize the situation fully. As a contemporary writer puts it, "The selling force in the store should not be allowed to become imbued with the idea that prevailing gloves prices are out of all reason, because they will unconsciously transmit this idea to the customer. So much of the success of the four vital Fall and Winter glove selling months depends upon this right "start off" in October that no member of the glove department can afford to waste energy in adverse speculations. An analysis of the actual needs of the glove department should not be delayed, and more emphasis should be placed on constructive, aggressive plans for Fall selling in order the better to tide over a critical time and facilitate price stabilization.



Above are a few of the Spring shirtings being shown by the Lang Shirt Co., Ltd., of Kitchener. Those to the left are fancy prints; those in the centre English zephyrs; and those on the right, Viyella flannels.

KEEPING IN TOUCH

(Continued from page 60)

time, they frequently use up the surplus of the year in contributing to different organizations throughout the city which are doing charitable work at this season of the year.

23. **Time Clocks.** (Give particulars regarding attendance and punctuality).

24. **Janitors.** Report on outside and inside buildings.

25. **Goods Spoiled in Display.** Reports are secured from merchandise managers.

26. **Beauty Shop.** One of the features of this store is its Beauty Shop where ladies attend to the cutting of children's hair and give massage treatments to Windsor ladies. Manicuring is also done in this Beauty Shop. This report is on the week's work in this shop.

27. **Want List Report.** This is one of the outstanding features of the business and is dealt with in a separate article. On this report, the daily reports are summarized.

28. Remarks and suggestions.

General Departmental Report

On this form, there is a page for a report on the general condition of each department. Four features are dealt with in this report on each department, starting with "A." First, there is "General Appearance"; second, "Stock condition" (This treats with the appearance of the stock as kept by the various departmental heads); Third, displays (General appearance of the displays around the store; Fourth, "Sales staff" (This includes the personal appearance and efficiency of the members of the staff, not particularly with regard to sales, but manner and general deportment.

Further Steps

By the organization of local associations amongst the clothing and haberdashery men, the Ontario and other provincial organizations are being strengthened and the Dominion association is becoming more and more of a possibility. The Ontario executive held their usual monthly meeting at London on September 20 with president E. R. Fisher, of Ottawa, in the chair and vice-president R. F. Fitzpatrick of Toronto, secretary-treasurer; D. E. Johnston of Ottawa; Ed. Mack, Toronto; H. Brimmil, Lindsay; J. H. Bayard, Belleville; George Gray, Chatham; J. C. Begg of Hamilton, and a number of the London clothiers present. The result of this meeting from an organization standpoint was most gratifying. The London merchants not only expressed their willingness to organize themselves into a local association, but they agreed to render what assistance was possible to other neighboring towns and cities to organize in their respective centres. St. Thomas, Ingersoll, Woodstock and Windsor, will be approached in the very near future to get into line and become an active force in the Ontario association. In bringing about these various local organizations, sight is not being lost of the convention to be held in Ottawa in February of 1921, when not only the provincial association will meet, but steps will, in all probability be taken toward the formation of the Dominion association.

Resolution Re Telephone Rates

While many matters of interest to the clothing men were discussed, there was only one resolution passed. This resolution was in connection with the proposed increase in telephone rates. The executive did not go on record as opposing the increase providing it was found to be necessary by the board after full investigation. It did go on record, however, as opposing the plan of this increase, that is, by levying a charge on each call after so many allowed by the Telephone Co. The executive favored a flat rate and so expressed itself in the resolution.

Toronto Executive Meets

A meeting of the Toronto executive was held on Wednesday, October 6. The most important matter discussed was with regard to a publicity campaign to offset current newspaper articles regarding lower prices which are proving harmful to the trade. This matter was discussed some time ago, but no definite action taken. The executive on Wednesday passed a resolution to be forwarded to the Ontario executive asking them to approach clothing manufacturers with regard to the publication of a series of articles outlining the whole situation in the clothing industry to-day.

Steps were also taken to increase the membership of the Toronto organization. The city was divided into sections and certain men appointed to canvass these sections with a view to having men join the association. Furnishers and upstair clothing men will be eligible to memmership.

"As the Acorn, So We Grow" Does It Pay To Advertise?

"From the acorn of diminutive size, but potential productivity, there arises the sturdy oak that typifies the substantial character of business development as exemplified in the gratifying record of progress this store has enjoyed."

The above words are from a striking advertisement which the C. H. Smith Co., Ltd., of Windsor ran in a supplement to the Border Cities Star on Wednesday, Sept. 22nd, on the occasion of the opening of their quarter of a million dollar store, which was an addition to two other stores facing two of Windsor's main streets. Their stores now face three streets. Their original store was about 15,000 square feet; their present floor space is over 63,000 square feet. This full-page advertisement had as its central figure a large oak tree, in the branches of which is perched the latest addition to the store. Perched in the branches of a little tree of the same species, and to the left of the large trunk of the overwhelming oak, is the original store; while to the right of the trunk, in a little larger tree, is the 1912 addition.

And what is one of the secrets of the success of this firm? "Advertising has been one of the greatest builders of our business," said C. H. Smith to Men's Wear Review. The supplement to the Border Cities Star carried by this firm on the day referred to was one of the largest, if not, the largest, advertisement ever carried by any Canadian retail firm in any paper on one day. There were sixteen full pages. It is abundantly evident that the C. H. Smith Co. believe in advertising. Ordinarily, this firm uses two full pages of advertising each day; one in the Border Cities Sun and the other in the Border Cities Star.

One of the features of their advertisements is the running of a calendar of events in their advertisement. Each night a calendar of the important things happening in Windsor or any of the Border Cities for that night appears, and this is the means of directing the eyes of thousands of people to the advertisement of the C. H. Smith Co.

TRIPLE MILLER WATERPROOF VALUE
Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN
D. A. MILLER
579-581 St. Lawrence Blvd.
MONTREAL

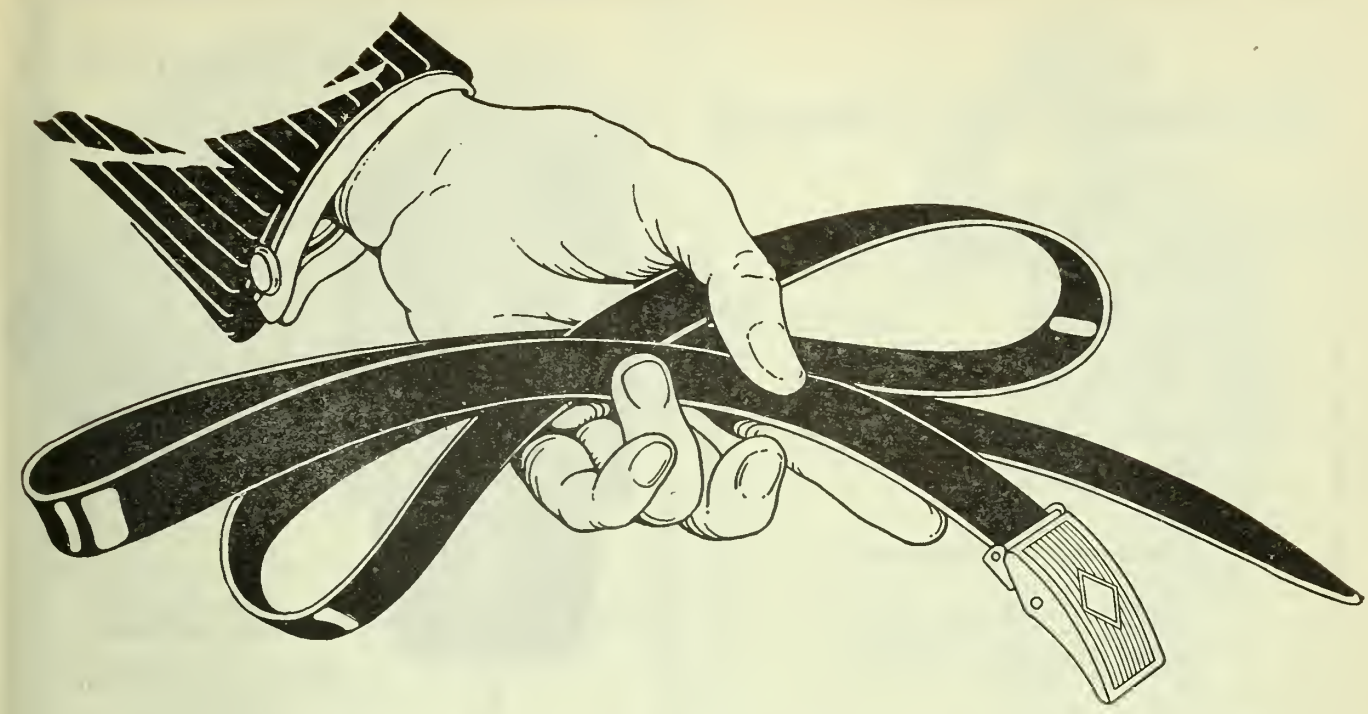
A.P.H. Pants
Guaranteed all pure sheep wool. Best and strongest working pants in Canada. Ask for price list and sample.
CLAYTON & SONS, HALIFAX

Telephone East 7526
GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS
FOR
Ladies and Men
We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
SCHWARTZMAN BROS.
1448 St. Lawrence Blvd. Montreal

WHEN WRITING TO ADVERTISERS KINDLY MENTION MEN'S WEAR REVIEW



Here's the Genuine!

It is a peculiarity of human nature that every new and different idea is ridiculed—but after the idea has been proven sound, there are often imitations. There is only one **Marathon Washable Flexyde Belt. Flexyde** is the trade-name adopted for the special compound of which the belt is made. **Flexyde** cannot be duplicated by anyone but ourselves, but it is so good that it may be **imitated.**

During the past three years the Marathon Flexyde Belt idea has grown to the point where Marathons are now the most popular belts for men. It is because there is always a danger of someone imitating anything that is good that we point out the wisdom of looking for the marathon runner trade-mark stamped on the inside of each belt to insure its being the **genuine** Marathon Washable Flexyde Belt.

This marathon runner trade-mark is stamped on the inside of every Marathon Flexyde Belt. Look for the trade-mark to be sure you are getting the **genuine** belt.

The Marathon line is growing and getting better every month. If you are not carrying the full line, we suggest placing your orders immediately so you may take advantage of the large Christmas trade.

JONES & ROBINSON, BROCKVILLE, ONT.

EXCLUSIVE CANADIAN DISTRIBUTORS OF MARATHON FLEXYDE BELTS

FULL LINE CARRIED IN STOCK AT ALL TIMES

MARATHON
WASHABLE FLEXYDE
BELTS

The Deacon Shirt Company

Manufacturers of

Working and Outing Shirts
Starched Shirts Sateens
Flannel Shirts Oxfords
Viyellas Clydellas Tweeds
Drills, Etc.

OUR RANGE FOR SPRING 1921 IS NOW BEING SHOWN BY OUR REPRESENTATIVE. SEE OUR LINES, AND PLACE YOUR ORDER EARLY

The Deacon Shirt Co.
Belleville Ontario

Dale Fixtures

are vital factors for stimulating sales

We are always ready to meet your requirements in fixtures especially suitable for your trade.

You'll get wonderful value from a postage stamp if you drop us a card for our new catalogue of

DISPLAY FORMS AND FIXTURES.

Dale Wax Figure Co.
Limited
Canada's Leading Display Fixture House
86 York Street, Toronto
Montreal, 150 Bleury Street
Vancouver, E. R. Bollert & Son, 501 Mercantile Bldg.

"FOUNTAIN BRAND"

Pure Irish Linen Thread

Manufactured by

ISLAND SPINNING COMPANY, LIMITED
LISBURN, IRELAND

ASSURES ECONOMY

to manufacturers of clothing and leather goods, due to reliable quality.

It costs no more to use the best, because it does away with waste.

NON-SNARLING NO BROKEN ENDS

Sole Agents for Canada

WALTER WILLIAMS & CO., LIMITED

MONTREAL 508 Read Building
QUEBEC 533 St. Valier Street
VANCOUVER 217 Crown Building
TORONTO 20 Wellington St. W.

Tweed Hats For Rush Delivery

WE are anxious to take care of both our old and new customers and, as the sale of Tweed Hats this Fall will be larger than ever before, we have made up and have in stock for immediate delivery three of our best selling shapes. These Hats are the best selected patterns of English Tweeds from our line and we are positive will please the best retail trade. They are made with good quality silk lining and sweat, hand-blocked and shrunk.

The colors are Brown, Grey, Green and Heather Mixtures, and prices are $30, $32.50 and $36 per dozen.

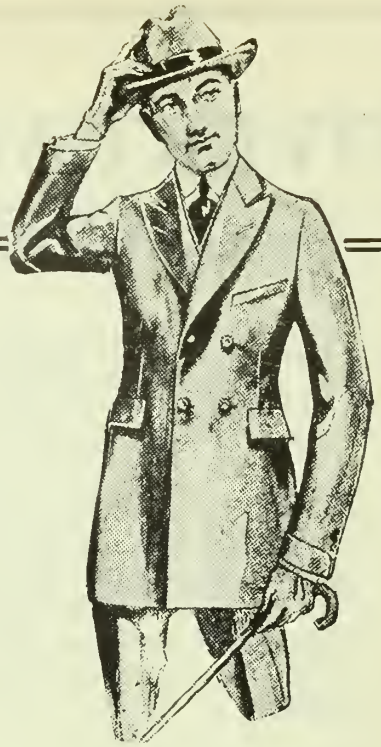
Send us a trial order. We guarantee these Hats to be the best value on the market. Orders shipped the same day as received.

Ontario Cap Company

Makers of "Ontario Brand" Hats and Caps

96 Spadina Ave., Toronto

PHONE: ADELAIDE 3381



The Policy of Perfection

in materials, fit and design that has made our line of young men's and men's clothing so popular in the past is again evidenced in our new line for the coming

SPRING 1921

Greater attention than ever has been paid to our prices, with an eye to keeping them to as low a level as possible, making our values extremely tempting, although labor and the raw market are still high.

OVERCOATS

A fairly good range of overcoats on hand for immediate delivery, at prices to suit the present consumer's pocketbook.

Our travellers are now on the road. Our range overlooked this season would be truly a misfortune.

Fairly representative stock on hand to meet immediate requirements

Toronto Clothing Mfg. Company

200-206 Adelaide St. W., Toronto

OVERTAKING THE RISING COST OF SELLING

EVERY month sees travelling expenses mounting higher. Passenger fares and increased hotel bills have doubled and trebled salesmen's expenses during the past two years. Every company faces increased selling cost far beyond provision made at the first of the year.

There's one solution to this perplexing problem: You can increase the productiveness of your selling force by telling your merchants what you have,—reminding them of the sales possibilities of your lines, and building goodwill between your sales calls. You will save your salesman's time—and increase his efficiency by keeping your merchants in touch with your products through regular announcements in his business newspaper.

Many salesmen report merchants have orders saved up for them as a direct result of advertising in MacLean Trade Newspapers. Their time is saved and their business has been increased.

Advertising in trade newspapers builds business for the salesmen and co-operates with him in the very valuable work of preparing the ground for his call. In every village and town in Canada—in places where salesmen go regularly and in many where they seldom reach, there you'll find the MacLean trade newspaper building business and goodwill for your products—if you use it.

MacLean business newspapers go direct to the man who buys the very goods you sell. He relies on them for markets and prices of all the goods he buys.

The advertising pages are his newspaper, the editorial pages are his business advisers, for they deal directly with the very things he wants to know about—

As one enthusiastic subscriber told us in to-day's mail: "We find your price list one of the most convenient things in our office."

Let us show you how you can use trade newspapers to lower your yearly cost of selling.

The MacLean Publishing Company, Limited

Publishers of the Following Specialized Trade Newspapers:

Hardware & Metal — *Bookseller & Stationer*
Druggists' Weekly — *Dry Goods Review*
Canadian Grocer — *Men's Wear Review*
Sanitary Engineer

Uniform Equipment

Send for our illustrated catalogue

There is a steady, profitable trade in supplying the uniform equipment of Railway, Civic, Industrial and Institutional employees. We design and manufacture all classes of

Uniform Caps
Gold and Silver Embroidered Badges
Metal Badges and Buttons

The Scully Uniform Equipment business is quick and permanent, thanks to the high standard of material, workmanship and style that stamps its entire output.

WILLIAM SCULLY, LIMITED
Factory and Office:
320 UNIVERSITY ST., MONTREAL

Fall 1920 Made to Measure Clothing

Provide yourself with a line distinguished for

Quality

and secure your share of this important trade.

Write to

THE CAMPBELL MFG. CO., LIMITED
MONTREAL

CANADIAN CAP TORONTO

Spring Announcement 1921

If you want hats and caps for next Spring that have "something different" —just enough individuality about them to make them marked—your stock will bear the

"CANADIAN CAP" LABEL

This is a line that cannot be surpassed in real value

Our knowledge of what is correct and effective accounts for the popularity of CANADIAN BRAND HATS and CAPS.

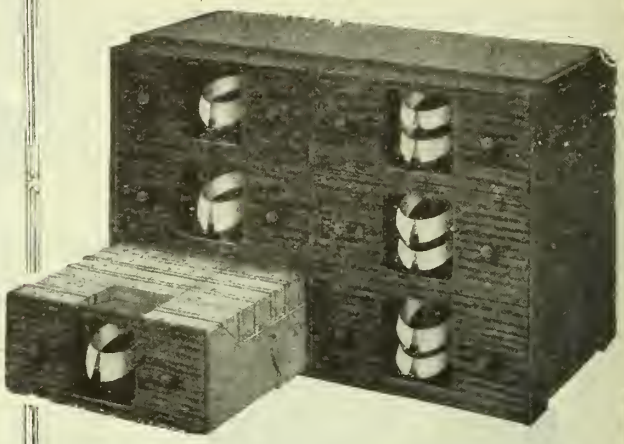
SPECIAL VALUE
in
MEN'S TWEED HATS
from
$18.50 to $32 Per Doz.

This is a cloth hat that retains its shape. No matter how long it's worn or how often it's rained on, it won't lose its superior style.

SALESMEN EN ROUTE

If you do not have a call from our representatives, write us for samples.

Canadian Cap Co.
221 Richmond St. W., Toronto



Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

Special Values

"Direct from Mill to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.,

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds
Also

Pure Wool — SCOTTISH WOOLLEN — **Scotch Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of
THE HEATHER MILLS COMPANY,
Selkirk (Scotland).

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers — Mappin & Webb Building, 10 Victoria Street — *Commission Merchants*

MONTREAL

Spring 1921

Now is the time to look to your requirements for next Spring's goods.

True-Fit Waterproofs

Stylish, Waterproof and Guaranteed

Aquatite Gabardines

We are sole agents for Canada for this wonderful imported English Showerproof

See our salesman before placing elsewhere

They cover all of Canada

Samuel Wener and Co.

Limited

Sommer Bldg. Montreal

"Craftana"

Registered No 262.005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods House

QUALITY GOODS

If you want to handle goods that will give satisfaction and retain customers, Stock--

There is a cut and make in "Lion" Brand Boys' Bloomers that you do not find in ordinary goods, and then again you will find the linings and pockets different from what you usually see in boys' bloomers.

Feature "Lion" Brand and you will get the trade.

The JACKSON

Manufacturing Co., Limited

Makers of the "Lion" Brand Boys' Clothing

CLINTON, ONTARIO

Factories at Clinton, Goderich, Exeter, and Hensall

Who Sells
The Line
You Are
Looking For?

Very likely you can find it in the Men's Wear Review.

SAVE

Energy in selling

Good-will of your customer

By featuring garments equipped with the

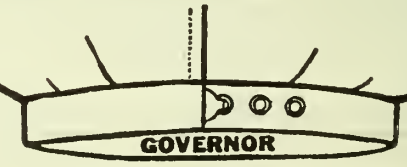
"GOVERNOR" FASTENER

For Boys' Knee Pants

Investigate—it costs you nothing

The Governor Fastener Co. of Canada, Limited

46 St. Alexander Street, MONTREAL



ONE OF THE

PARAMOUNT FEATURES

IN

FELS *AND* LIPPÉ CLOTHES

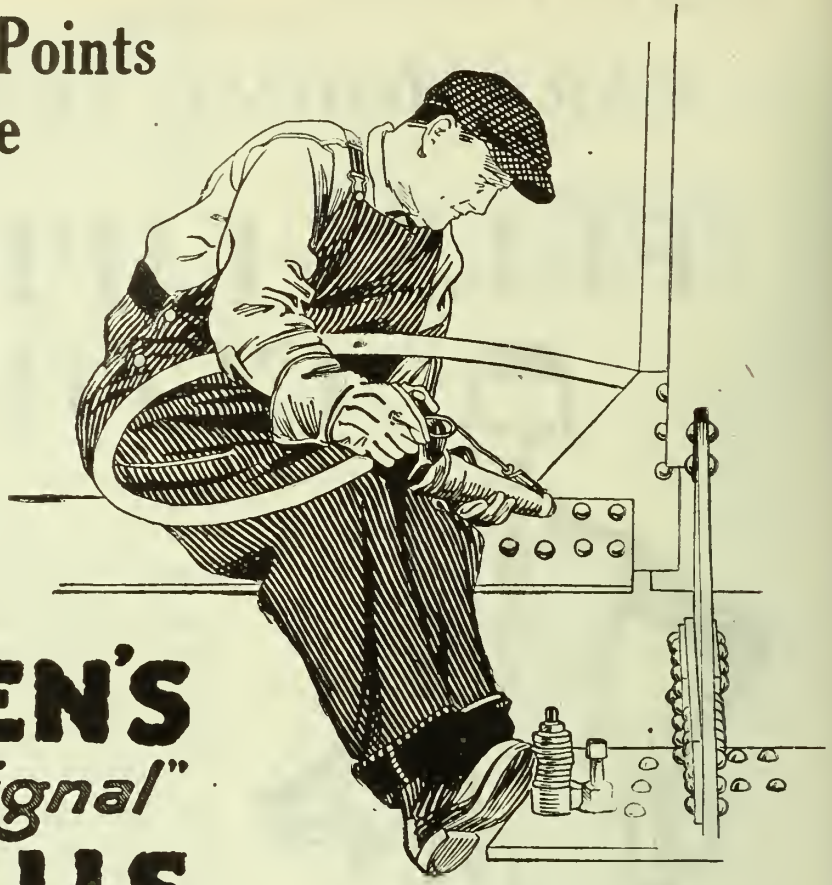
is — Style Refinement. Fels & Lippe Clothes are designed and made to give the wearer satisfaction. They will assure you of a dominant position in the clothing trade in your town.

The utmost care has been taken in preparing the Spring, 1921, range, hardy fabrics, careful tailoring and designed in good taste. They are sure of instant success—a sure medium to promote sales and profits. Fels & Lippe Clothes are priced within reach of the majority of buyers. No better values are on the market.

Travellers are now on the road and it is to your advantage to see our range. Drop us a line for special appointments.

Fels & Lippé
292 St. Catherine St. West
MONTREAL

Here Are the Points To Drive Home



The maker of a good article like Kitchen's Railroad Signal Overalls can fashion the rivets of salesmanship and send them to you, the merchant, with unerring aim.

It is the work of the retail dealer, in advancing his business on sound lines, to perform the driving home of the rivets so that the final service is completed. Most merchants know that

KITCHEN'S "Railroad Signal" OVERALLS

are built with as much mechanical skill and careful planning as the big steel structure that must stand the strain at every point where force is applied. And our evidence of dealers' satisfaction is great enough to make a book.

The Kitchen method is to choose the best of materials that are combined in good work garments. We insist upon the most intensive tests and inspections. We give more than ample room in Railroad Signal garments, and we study every line of overall work to discover what is needed in an overall. We combine these qualities through intelligent direction and craftsmanship. We give the dealer the best service we can think of or read about. And we bring the merits of our garments to the attention of the consumer by advertising that reaches the instinct for good value. It pays to deal with Kitchen's.

The Kitchen Overall & Shirt Company

Brantford : : Ontario

Style—Quality—All-round Wear

We combine them in the

"VICTORY" BRAND

genuine leather Reversible Coat. The leather coat made famous by **Canadian Flying Aces** is now used extensively for sport and all out-door wear. Airmen use nothing else.

Many merchants are recognizing the possibilities of the double pupose leather and cloth coat as a real business-getter. It is practical for all weather conditions and gives lasting satisfaction.

Our genuine leather coat is tweed or gabardine lined, adaptable and quickly reversed. It's a special point you can make to the better class of trade who appreciate quality.

Full range of waterproof clothing carried in stock.

VICTORY BRAND
VICTORIA RUBBER COMPANY

Office and Factory:

437 ST. PAUL WEST, MONTREAL

Made in Canada

TRADE MARK

HERCULES

MADE TO SELL

and re-sell themselves. You make no mistake in stocking a complete line of the

"Hercules" Shirt

The one illustrated is a good quality Khaki Flannel, double seamed and stitched throughout, with two big, roomy pockets.

There is a Hercules Shirt for every trade. They come in a popular line of Negligee styles in a great variety of materials.

There is a representative in your district. Wait to see the line, or write us for full particulars.

The Hercules Garment Co., Limited

Head Office: Montreal

FACTORIES: MONTREAL and LOUISEVILLE, P.Q.

Clothing Prices

You can give the public what they want. We are quoting extremely Low Prices on

Men's, Young Men's and Boys' Suits and Overcoats

for immediate and Spring delivery. We are confident *by comparison* you cannot get better values.

Now in Stock—A splendid range at Popular Prices. Just the line to smash the High Prices. Write to-day for samples.

For Spring, 1921

The Elk Brand Range will embody these features: Attractive Fabrics, Correct Styles and Assured Quality, that will guarantee their complete satisfaction.

School Togs

The boys are off to school again. Your Boys' Department should carry a stock of Elk Brand Clothes for Boys. To see them is to be convinced that they will attract increased business to your store. Let us quote Prices.

Our travellers are now out with a complete range. To be certain of a call, drop a card to-day.

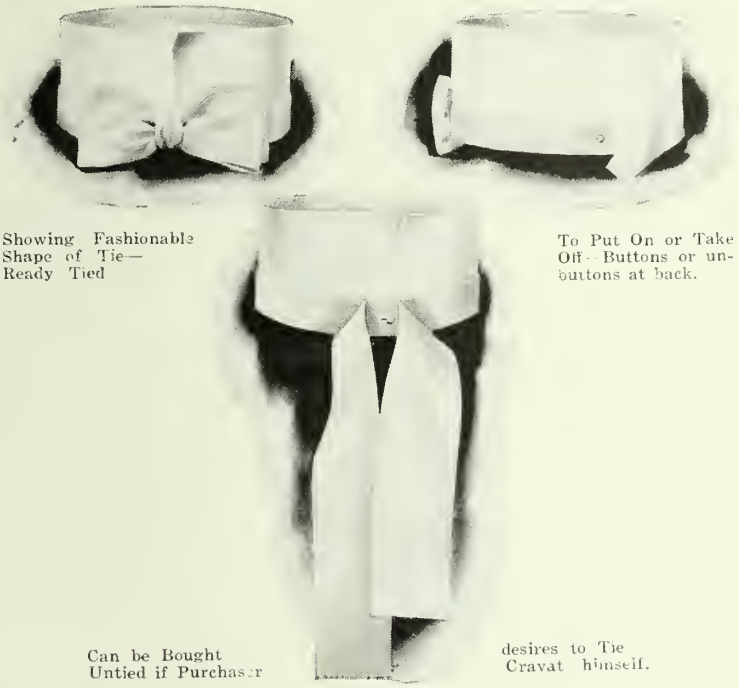
J. Elkin & Co., Limited

Makers of Elk Brand Clothes

29-31 Vitre Street West - Montreal

Reid's "Hantide" Dress Tie

Patented March 29-1911



At the Evening Affair

To be correct, add the exclusive touch of a tie that is tied by hand. The well-groomed man likes to do away with the mechanical atmosphere imparted by the ready-made tie.

Reid's "Hantide" Dress Tie has all the advantages of the ready-made tie, also many features of its own.

Every tie is tied for you by hand. You put it on with the same ease as a ready-made tie. You take it off without untieing—it need not be retied for the next occasion. It cannot slip out of place and become unsightly.

When soiled, can be laundered, retied, made to look like new.

At all select haberdasheries.

If your furnisher hasn't the "Hantide" dress tie in stock, order direct from us and send us his name.

One of the series of advertisements appearing in the leading newspapers throughout Canada.

This cravat, owing to its exclusive and much-appreciated features, is absolutely essential to the stock of every haberdasher catering to the man who uses dress clothes.

White $5.50 the Dozen
Black $7.50 the Dozen

A.T. REID CO., Limited
TORONTO
Sole Makers

THE J. B. GOODHUE CO. LTD. ROCK ISLAND, QUE. MANUFACTURERS OF STAR BRAND OVERALLS, SHIRTS, PANTS & C.

Do Not Hesitate!

Stock up now, at the turn of the tide, and be prepared to meet the coming demands of your trade.

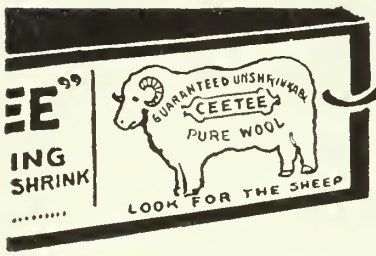
FOR SALE HERE

STAR BRAND OVERALLS

will be wanted more insistently than ever, and there will never be a better chance than now to get your stock in hand to meet that want. Customers who know and use them will come to you to get them. Trade follows our BRAND.

The J. B. Goodhue Co., Ltd.
ROCK ISLAND, QUE.
Montreal: 211 Drummond Bldg.
Ottawa: 76 O'Connor St.

Show This Card in Your Shop Window— It Will Help to Keep You Busy.



This Trade Mark sells "CEETEE"

Remember—there is no low grade or cheap "CEETEE"—only the very highest grade and best quality underclothing bears the famous "CEETEE SHEEP" trademark. If you are catering to the best trade in your district you must sell "CEETEE"—
For ordinary underwear you will find TURNBULL'S brand at least the equal of any made in Canada.

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

MADE BY

THE C. TURNBULL CO. OF GALT, ONTARIO

Also manufacturers of TURNBULL'S Ribbed Underwear for ladies and children, and TURNBULL'S "M" Bands for infants

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE

PREPAREDNESS

Is a Big word but a small meaning.
Many a nation has nearly fallen on this word, many Businesses have failed in not using it—are you PREPARED for any eventualities that may come? Now is the time to use our clean cut legitimate methods of advertising and systematizing for your Business and insure success and prosperity for 1920.

McNabb's Sales System
158 Wallace Ave. Toronto, Ont.

PHONE KENWOOD 1443

Give Full Information

Last Friday a $5 bill came to the Subscription Department pinned to a circular, but minus the name and address of the sender. Nothing can be done in this case until the remitter writes in to complain that he is not getting the magazine.

An hour later in came a memo from "F. R. Thorn" in regard to his subscription, but with no address given. As the stencils are all filed according to post offices nothing can be done in this case either.

Shortly afterwards a post card arrived from New Glasgow, N.S., with our name and address plainly written on the front, but perfectly blank on the reverse side.

These three instances, which all occurred in one morning, are typical of hundreds which happen in the course of a year on all publications—and they explain why this publication is bound to receive a number of (on our part) unavoidable complaints.

TRADE MARK REGISTERED

COLLEGE BRAND "Clothes"

FOR YOUNG MEN AND MEN WHO KNOW

More Strength to a Strong Line

Unusual conditions demand unusual methods. Business to-day will not thrive on the methods of yesterday. Action is demanded and by its drastic action College Brand Clothes Co., Ltd., is blazing the way to the real live business of to-day.

Read—Every word means money to you

With the creation of our garments under the direction of a new master designer of international reputation, with an enormous stock of woollens and trimmings, in design and pattern beyond description, with production at its peak, turning out garments in the smartest, split-second styles, the highest type garments of our entire career—

We have reduced our entire line 20% to 35%

The reason is plain. Business is stagnated. It must be forced. The manufacturer must provide the ammunition. Our values and our clothes will let our dealers get the jump on competition.

OUR REPRESENTATIVE IS NOW CALLING ON THE TRADE. WIRE FOR AN IMMEDIATE APPOINTMENT. IN JUSTICE TO YOURSELF — HOLD UP ALL FURTHER BUYING UNTIL YOU SEE OUR LINE. OUR OFFERING IS SENSATIONAL.

CONFIDENCE

Promises are too often made to be broken. The confidence and reliance placed in this house by its customers are the result of keeping faith. We make no promises we do not fulfill. You can accept this announcement without reservation of any kind.

The College Brand Clothes Co., Ltd.

45 St. Alexander Street, Montreal

(Read Building)

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Dominion Raynsters

Made-in-Canada Raincoats

Give You Popular Styles at Popular Prices

The enormous increase in the demand for "DOMINION RAYNSTERS" has made three things possible:—

—a greater variety of styles
—more patterns from which to choose
—a wider range of prices

For Fall, "DOMINION RAYNSTERS" offer a complete line of new models at popular prices, as well as a more extensive assortment in other grades.

"DOMINION RAYNSTERS" are for every member of the family—for men, women and children.

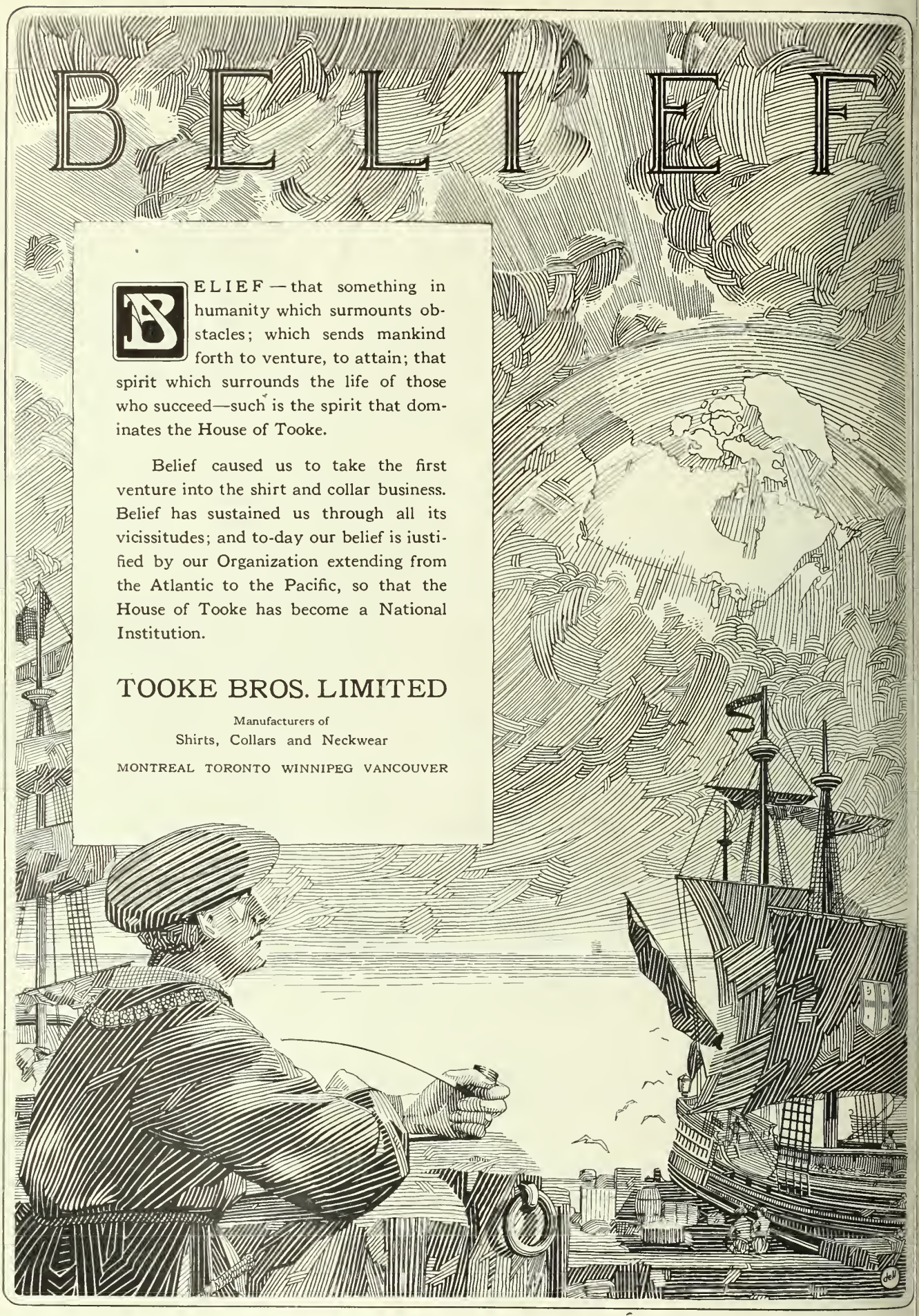
The Raynster label is in every garment as an assurance of quality, workmanship and satisfaction.

Sorting and "rush" orders filled promptly through our nearest service branch.

Dominion Rubber System Service Branches

Located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, Brantford, Kitchener, London, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Lethbridge, Edmonton, Vancouver and Victoria.


BELIEF
BELIEF — that something in humanity which surmounts obstacles; which sends mankind forth to venture, to attain; that spirit which surrounds the life of those who succeed—such is the spirit that dominates the House of Tooke.
Belief caused us to take the first venture into the shirt and collar business. Belief has sustained us through all its vicissitudes; and to-day our belief is justified by our Organization extending from the Atlantic to the Pacific, so that the House of Tooke has become a National Institution.
TOOKE BROS. LIMITED
Manufacturers of
Shirts, Collars and Neckwear
MONTREAL TORONTO WINNIPEG VANCOUVER

MEN'S WEAR REVIEW

VOL. X PUBLICATION OFFICE: TORONTO, NOVEMBER, 1920 NO. 11

What About Future Prices?

THE Press teems with talk of reductions, and is an absurd critic of trades generally.

"Automobiles are tumbling, why not clothing?" they ask.

"Why not newspapers and advertising?" we ask.

The simple fact is that price adjustments must be gradual. Thoughtful people know that any radical reduction means bankruptcy for all but the strongest dealers, and hurts more than helps.

For our part, we shall keep on making the best clothing we know how. We shall shave our profits to help out, and our prices will be less than you are likely to pay for inferior goods, if you don't watch your step.

For those who have been cautious in buying for the present season, and require either suits or overcoats for immediate delivery, we have the lines you can sell. Let us know your requirements.

Whether you are pessimistic or optimistic about the future, you will find our *Special Order Service* a grand thing. No risk, no worry. Just profit.

We can supply a few good merchants with this season's samples, but don't delay.

ART CLOTHES

Made to Measure

COOK BROS. & ALLEN
Limited
WHOLESALE TAILORS
TORONTO

MEN'S WEAR REVIEW, November, 1920. Volume X. Published every month by the MacLean Publishing Co. Limited, 143-153 University Ave., Toronto. Yearly subscription price, $2.00. Entered as second-class matter July 1st, 1912, at the Post Office at Buffalo, under the Act of March 3rd, 1879. Entered as second-class matter at the Post Office Dept., Ottawa.

"AVENUE BRAND"
Clothes for Boys

"Made to stand the Racket"

THE W. J. KEENS COMPANY LIMITED

WHOLESALE CLOTHIERS
TORONTO

Are You, Mr. Dealer Taking Your Cue From the Demand of the Consumer

Perrin's "Own Make" Bear the "Ace of Clubs"

TRADE MARK

They want good appearance, long wear, and reasonable prices. Perrin's Gloves have gained the good-will of the public because of their worth, and it is for the weal of your business to carry a full line.

"Kayser" GLOVE

MADE IN CANADA

Quality and value are fixed elements in Kayser Silk and Chamoisette Gloves. The workmanship is a triumph and there is a steady demand for them by which dealers greatly profit.

Our salesmen are now on the road with a complete showing of our lined and unlined styles for Winter and Spring.

Perrin Kayser Company, Limited

Successors to Perrin Freres et Cie

Sommer Building, MONTREAL

Men's and Boys' Clothing

If you want the better class trade
we are ready to help
you get it . . . . and hold it.

Our line for 1921 consists of

—*handsome* styles created by clever designers
—*splendid* selection of fabrics
—*superior* tailoring and workmanship
—*exceedingly* attractive prices

This line must be seen to be fully appreciated.

Let us know when you want
our representative to call.

Coppley, Noyes & Randall, Limited

Hamilton, Ontario

COPPLEY, NOYES & RANDALL, LIMITED

Proper Clothes for Men and Boys

THIS LABEL IS
A GUARANTEE OF SUPERIOR WORKMANSHIP

NOVELTY of design, combined with unusual harmonies of color, has placed Penmans Sweater Coats high in the estimation of men and women who love outdoor life.

Penmans have realized that this popularity can only be retained by backing up style and color with quality; and have accordingly knit comfort and durability into every garment.

You will find it a pleasure to show these coats. Your Trade understands the value of Penmans label.

Penmans Sweater Coats

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris. *Also Makers of Underwear and Hosiery.*

"This One Thing We Do"—

and we believe our efforts to produce an exclusive and distinctive line have been rewarded with shirts of unusual merit.

Indications point to a busy Spring and active Holiday Season. Business will be good and the merchant prepared will benefit.

The Lang Line will enable you to cater to the best trade in your town.

Prompt deliveries assured

The Lang Shirt Company, Ltd.

Kitchener, Ontario

MONARCH-KNIT

For Assured Profits and Satisfied Customers, Sell

MONARCH KNIT
Sweaters and Hosiery

Monarch-Knit is the Standard for Style, Quality and Workmanship

SWEATERS

HOSIERY

Place Your Orders Now for Spring Either with Our Traveller or Direct to the Factory.

SEE the Spring range now showing of Men's and Boys' Sweater Coats, Pullovers, Jerseys, Bathing Suits, etc. Every garment smartly stylish, perfect fitting and finely finished.

See also the range of Men's Silk and Mercerized Hosiery with double-spliced heels and toes and elastic ribbed tops.

MONARCH KNIT
THE MONARCH KNITTING COMPANY LIMITED
MADE IN CANADA

MONARCH KNITTING COMPANY LIMITED
HEAD OFFICE DUNNVILLE, ONT.
FACTORIES: DUNNVILLE, ST. CATHARINES
AND ST. THOMAS, ONT. AND BUFFALO, N.Y.

YARNS

HICKOK
Belts and Buckles
As Christmas Gifts

There is no more useful or more acceptable Christmas gift for a man than a HICKOK BELT and BUCKLE. All well-dressed men wear belts and they can't have too many. Every man appreciates a nice one.

HICKOK BELTS and BUCKLES in Gift Boxes make ideal Christmas presentations. Their supreme quality and fine finish never fail to make their appeal to men of better taste in dress. And they are priced so that our distributors can sell them at popular prices.

If you have not stocked up on HICKOK BELTS and BUCKLES to meet the Christmas demand for them, it is not yet too late. Write us at once and we will make a shipment to you immediately.

WRITE for illustrations of selected Christmas designs.

The HICKOK MANUFACTURING CO., Ltd.
The Largest Factory in the World Manufacturing Belts and Buckles
TORONTO, ONTARIO

HICKOK QUALITY

HICKOK Belts and Buckles

NOVELTIES in MEN'S WEAR for CHRISTMAS SELLING

Meet the rush with a complete stock. Study the temperament of your customers and order to suit the social leader, the more conservative and the quiet dressing customer. In the wide assortment in each of our various departments you will find everything you require.

"Racine" Working Shirts,
"Hero" Fine Shirts,
"Strand" (Chemise de Luxe) **Shirts,**
"Samson" Pants,
"Life-Saver" Overalls,
"Record" Sox,

"Racine" Good Values and Popular Prices.

More Business is the slogan of the smallest retailer and the largest jobber to-day. Everyone in the trade realizes the necessity of "Speeding Up." We are offering to-day, in time for the best selling season, Racine Quality merchandise at popular prices. The following lines are especially attractive for the Christmas trade. Call at our nearest showroom or write for the travellers.

Cravats
Gloves
Belts
Handkerchiefs
Mufflers
Sweatercoats
Underwear
Pyjamas
Suspenders.

Alphonse Racine, Limited

Everything in Men's Furnishings

60-98 St. Paul St. West, Montreal

FACTORIES:
Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY
Matabanick Hotel

SYDNEY, N.S.
269 Charlotte Street

OTTAWA
111 Sparks Street

QUEBEC
Merger Building

TORONTO
123 Bay Street

SHERBROOKE
4 London Street

SUDBURY
Nickel Range Hotel

RIVIERE DU LOUP
Hotel Antil

THREE RIVERS
Main St.

CHARLOTTETOWN, P.E.I.
Queen and Sydney Sts.

Broadway BRAND

Clothes
for exacting men.

Value is the foremost thought in the minds of clothing buyers these days.

Broadway Clothes will make a hit and a sale when others fail.

We are prepared to supply your needs in suits and overcoats. Deliveries as required.

A letter or wire will receive instantaneous and most careful attention.

Broadway made-to-measure system will make your store the place where well-dressed men buy their clothes. The system makes it easy for you to give them the fit and style they require.

Randall & Johnston
Limited
TORONTO

GEORGE B. GOODALL, PRESIDENT
WILLIAM S. NUTTER, VICE-PRESIDENT

Palm Beach
REG. U.S. PAT. OFF.
THE GENUINE CLOTH
MFD. ONLY BY GOODALL WORSTED CO.

LOUIS D. GOODALL, TREASURER
WILLIAM BATCHELDER, ASST. TREAS.

GOODALL WORSTED COMPANY

SANFORD, MAINE

October 9, 1920.

Mr. John Jones,
Jonesboro, Ark.

Gentlemen:

To guide you in making your purchases of GENUINE PALM BEACH for the retail season of 1921, we wish to assure you - -

THERE CAN BE NO REDUCTION IN THE PRICE OF PALM BEACH CLOTH

Our prices have only increased in proportion to the higher costs of raw materials, labor, etc. Nothing extra was added. Hence, it would be impossible to lower the price and maintain the high standard of Palm Beach Cloth.

Mohair, the most important yarn in Palm Beach, was not requisitioned by the Government for war purposes. This accounts for the more stable value of Palm Beach Cloth during the period of extreme high prices reached by fabrics made from wool.

We strongly urge you to place orders early, for your full needs, thus enabling the clothing manufacturers to execute orders and make delivery in time to meet the increased demand which our extended publicity, both local and national, will bring you.

Yours very truly,

GOODALL WORSTED COMPANY
The Palm Beach Mills.

George B Goodall, President

GBG
AF

Concerning the Price of Palm Beach Cloth for 1921

The letter reproduced opposite — recently mailed — is of genuine interest to all PALM BEACH distributors. Its clear-cut assurance:

"There can be no reduction in the price of Palm Beach Cloth"

— should be helpful in guiding your purchases for nineteen twenty-one.

The high standard of the National Summer Cloth will be maintained, and the sturdy Wear, Reliability and uniform Quality of the fabric will continue to keep PALM BEACH in its unique rank in the field of feather-weight suits.

A plan of publicity more far-reaching than ever will continue to educate the public to the merits of the genuine cloth — and teach them to insist on suits bearing the trade-marked label, to spurn imitations and cheaper, inferior substitutes.

We think all merchants will welcome this announcement regarding the price of PALM BEACH CLOTH, and see in it the advisability of supplying themselves so far as they are able, and as quickly as possible.

THE PALM BEACH MILLS
GOODALL WORSTED COMPANY, SANFORD, MAINE
A. ROHAUT, *Selling Agent*, 229 FOURTH AVE., N.Y.

MEN'S SUITS

$15.00

Jack Frost is on his way; get prepared for him. Our $15.00 suits took the market by stampede, and we have a long string of satisfied customers who are writing us inquiring what we are doing for Jack. We have been using our lead and came out with another bumper. We are now offering along with the $15.00 suits—

Good

WARM ULSTERS

$18.50

In order to get there we have to make a tremendous turnover on a very small profit and short terms to roll the ball fast, so this Special offer at this special Price is at the Special Terms of net 10 days 1st following.

We will send you a sample dozen on request, charges prepaid.

Write to-day.

GARIEPY & FRANK

Men's and Young Men's Clothes Specialists

234 St. Lawrence Boulevard Montreal, Que.

THE New Brock hats are in many new and swagger shapes. Wait for our travellers !

The BROCK Hat

MADE IN BROCKVILLE, CANADA.

--the hat that carries a smile

The Wolthausen Hat Corporation, Limited

Head Office and Factory : BROCKVILLE, ONT.

Salesrooms :

MONTREAL : Mappin & Webb Bldg.
TORONTO : Cosgrave Bldg.
VANCOUVER : 315 Bower Block
WINNIPEG : 228 Curry Block

MILNE'S NECKWEAR NEWS

BIG VALUES NOVEMBER, 1920 *RIGHT PRICES*

For Immediate Delivery

Our holiday line is priced on the present Cost of silks and at cost of Production.

We have a wonderful range of ties on hand.

Prices $6.00, $7.50, $8.25 $10.50, $12.00, $16.00

As most firms have left their buying to the last minute, there will be a shortage in December.

Order early to insure delivery and a good selection.

Prices will not be lower.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Ave. Toronto

Different! Oh, yes, decidedly different in every respect — more individual styles—finer tailoring and moderate prices.
Your customer's better service and better satisfaction warrants your knowing all about these clothes and pushing them.

Whenever you are ready to raise your standard of excellence above the ordinary level we are ready to help you.

Wm. H. Leishman & Co., Limited

MAKERS OF
THE BEST TAILORED GARMENTS FOR MEN

There are still some openings for representatives for our SPECIAL MEASURE SYSTEM.

This made-to-measure system enables you to satisfy your supercritical clientele—hard to satisfy, maybe, but LEISHMAN'S MADE-TO-MEASURE Clothes never fail to be "just right" in every respect.

We will be pleased to send you full particulars.

192-194 Spadina Ave., Toronto

Bengard
Clothes

Our Lines for Spring, 1921
Are of double interest

In addition to the usual Bengard range, our travellers are showing

A New Lower-priced Range

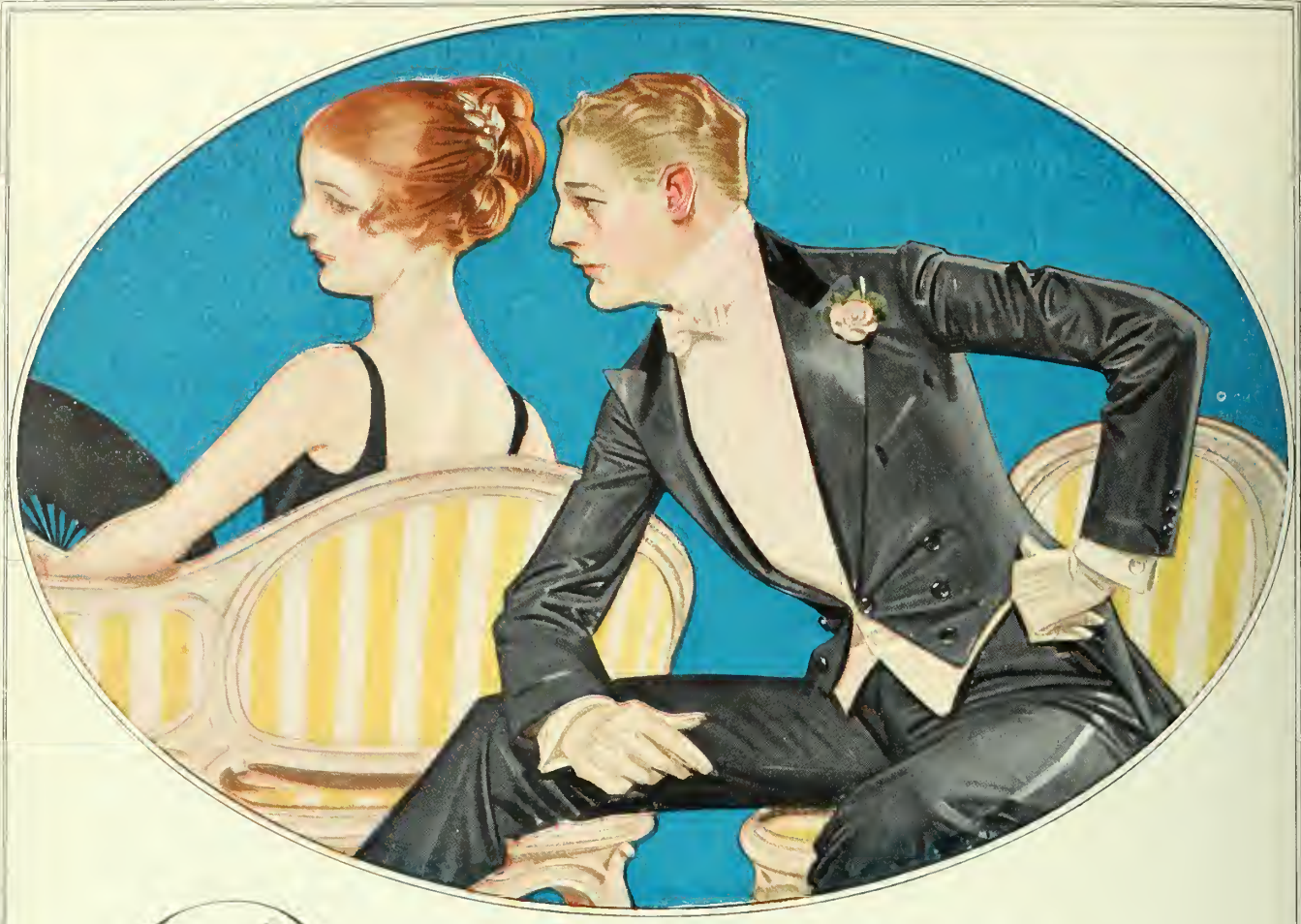
in imported and domestic woolens and worsteds, produced to sell to the trade *at cost* for the purpose of meeting popular demand for lower prices. While not profitable to us, this line *would be profitable to you.* Your good-will would satisfy *us* and your usual profit will satisfy *you.* Please be assured that a request to see samples involves no obligation at all.

Write or wire for our Salesman

Bengard
Clothes

B. GARDNER & COMPANY
MONTREAL.

Cluett, Peabody & Co. of Canada, Limited



Donchester—an ARROW Evening SHIRT

THE MOST IMPORTANT REQUISITE OF A DRESS SHIRT IS GOOD APPEARANCE · A SHIRT THAT FITS BADLY AND THAT HAS A BOSOM WHICH CREASES AND BULGES CANNOT BE CALLED A DRESS SHIRT · THE "DONCHESTER" HAS A PATENT BOSOM WHICH IS ATTACHED TO THE SHIRT IN SUCH A WAY THAT IT ALWAYS REMAINS FLAT · IMMACULATE · AND IN ITS PLACE · · · · ·

Cluett, Peabody & Co., of Canada Limited

"Now For An Active Overall Demand—Kitchen's are Here!"

THE stress and bustle of rush trade in the stores where men buy overalls are certain to bring their irritations. There is no experience more harassing than to face the complaints of customers who have been disappointed through ill-advised purchases.

They have trusted the store in which they secured their work garments, only to have seams burst, buttons come off or skimping of material cause binding whenever they moved. They returned to register their grievances, but to purchase no more nameless overalls.

The moral is to end all risk in your overall trade by stocking quantities adequate for rush demands of

KITCHEN'S
Railroad Signal
OVERALLS

They are made to meet every test of service to which an overall is ever submitted. That means that every merchant who deals conscientiously with his trade, welcomes the sight of a shipment of Kitchen's Railroad Signal Overalls and Work Shirts.

Those retail dealers, who have visited our factory and carefully observed our standards, as well as our thorough inspection, have gone away firm adherents to the policy that it pays to buy from a company that puts into its work every detail that makes for genuine merit. They are filled with confidence in the goods on their shelves.

The reason that Kitchen's is the fastest-selling line lies in the confidence of hundreds of dealers who know what they need to link up steady customers. They see many shipments of indifferent goods. They are pleased, as the wearer is educated to demand the best. They are happy when the Kitchen bales arrive.

The Kitchen Overall and Shirt Company

Brantford, Ontario

A. E. RICHARDSON & CO.

Wholesale Custom Tailors

SPECIALIZING IN STRICTLY HIGH-GRADE WORK ONLY

Your best argument in selling to your customers will be founded in stressing
FABRIC VALUE

We are offering now UNEQUALLED VALUES in
ALL WOOL INDIGO SERGES bought from the English Mills for
LAST FALL'S TRADE, but only now being received.

These Serges are ABSOLUTELY GUARANTEED, ALL WOOL and GENUINE INDIGO DYES. They are in 16 and 18 oz. weights and are just what you need for SORTING UP THIS FALL

AND THE PRICES ARE REASONABLE

WRITE US FOR SAMPLES

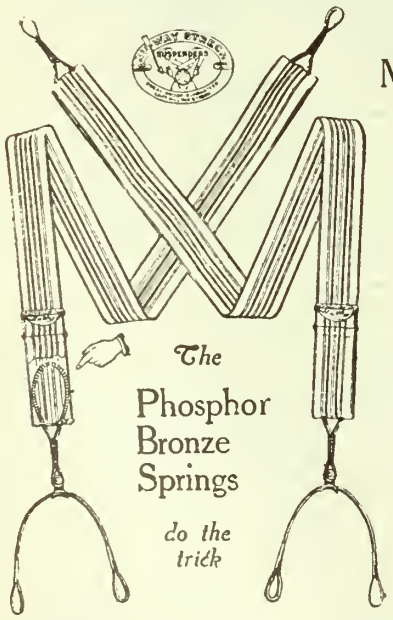
A. E. RICHARDSON & CO.

Makers of High-Grade Clothing for Men

172 Simcoe Street, TORONTO

NU-WAY STRECH

The Line You Will Eventually Carry



No Rubber
More Stretch

A Year's
Wear or a
New Pair

More
Comfort

Treat Your
Customers
to the Best

Made in
Canada

Nu-Way Strech Suspender Co.
MANUFACTURERS
St. Thomas, Ontario

Boys Really Like Our Clothes!

and boys always know what they like —and want.

There is a cut and make in "LION" BRAND Boys' Bloomers that is different from the ordinary.

The pockets are made to stand the wear that a boy always gives his pockets.

Feature "LION" Brand and you will get the trade.

The JACKSON

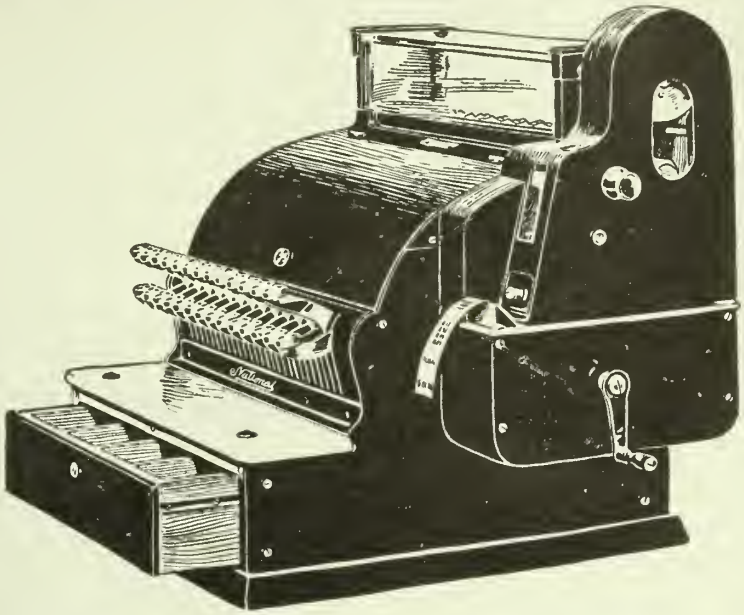
Manufacturing Co., Limited

Makers of the "Lion" Brand Boys' Clothing

CLINTON, ONTARIO

Factories at Clinton, Goderich, Exeter, and Hensall

This machine does what no other receipt-printing cash register can do.



1. It prints the merchant's name.
2. It prints the price of each article.
3. It adds the items.
4. It prints the total of all items.
5. It retains added and printed records.

J. SMITH
COMPANY
10 MAIN ST.

0. 17
0. 32
0. 48
0. 09

TOTAL

$01. 06

Copy of receipt printed for each customer

It also does other important things for merchants, clerks, and customers.

We make cash registers for every line of business

NATIONAL
CASH REGISTER CO.
OF CANADA LIMITED

After a Trial Your Customers Will Prefer "Arm & Hammer" Brand Goods

Steady!
Steady!!
Steady!!!

The J. A. Haugh Mfg. Co., Ltd.
TORONTO, CANADA

Manufacturers of the famous "Arm & Hammer" Shirts, Overalls, Bloomers, Trousers and Shopcoats

"Craftana"
Registered No 262.005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods Houses.

Feature **JAMES CLOTHES**

For Boys and Young Men

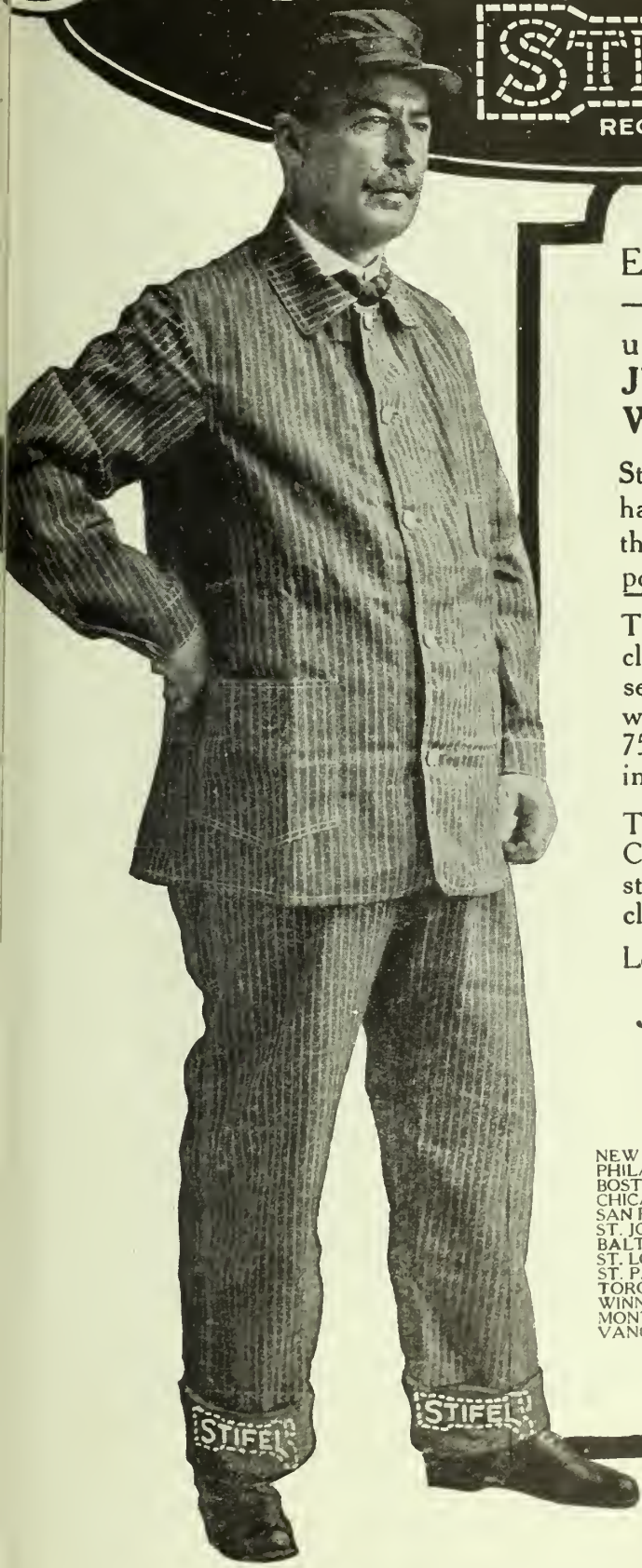
Boys will be boys—they need clothes that will stand the wear and tear of everyday life—and JAMES CLOTHES will prove their ability for this necessity. Our young men's clothes also represent a standard of good workmanship. Your customers will appreciate both lines, so order a stock to-day. There's profit in it for you.

JAMES & CO.
Limited
200-206 Adelaide St. W., Toronto

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED



Equal parts good looks and real quality —that's why Stifel Indigo Cloth makes up into 100% **OVERALLS, JUMPERS, UNIFORMS AND OTHER WORK CLOTHES.**

Stifel Indigo cloth is dyed a beautiful fast blue. It has a tough, strong weave, and is so printed that the white dots of the stripes and other patterns positively will not break.

The manufacturer who makes overalls and work-clothes of Stifel Indigo Cloth, and the dealer who sells overalls and work clothes of Stifel Indigo Cloth, will find Stifel Indigo reputation (standard for over 75 years) and Stifel Indigo advertising, big factors in making sales.

The genuine Stifel Indigo Cloth has this trademark stamped on the back of the cloth.

STIFEL REGISTERED

Look for it!

J. L. STIFEL & SONS
Indigo Dyers and Printers
Wheeling, W. Va.

SALES OFFICES

NEW YORK	260 Church St.
PHILADELPHIA	1033 Chestnut St.
BOSTON	31 Bedford St
CHICAGO	223 W. Jackson Blvd.
SAN FRANCISCO	Postal Telegraph Bldg.
ST. JOSEPH, MO.	Saxton Bank Bldg.
BALTIMORE	123 Market Place
ST. LOUIS	604 Star Bldg.
ST. PAUL	238 Endicott Bldg.
TORONTO	14 Manchester Bldg.
WINNIPEG	400 Hammond Bldg.
MONTREAL	Room 508 Read Bldg.
VANCOUVER	506 Mercantile Bldg.

Write for Samples of Royal Prints—for Stylish House and Street Frocks.

12 to 18½

You will not have to spend a great deal of time convincing your customers that

KANT KRACK
TRADE MARK REGISTERED

COMPOSITION COLLARS

MADE IN CANADA

12 to 19

Are first in---
Economy
Style and
Convenience

Men are finding out that a substantial saving in the cost of a clean collar every morning can be made the KANT KRACK way. That's why more men are wearing KANT KRACK collars—and doing it without sacrifice of personal appearance.

13 to 18

ONE GRADE ONLY—
AND THAT THE BEST

Order a sample assortment and test them out on your counter.

Sold direct to the trade at one price to every customer.

THE PARSONS & PARSONS
CANADIAN COMPANY
HAMILTON - - CANADA

ESTABLISHED IN U.S.A. 1879.
ESTABLISHED IN CANADA IN 1907.

12 to 18½

Stocks carried at—Vancouver, for the Province of British Columbia; Calgary, for Alberta; Winnipeg, for Provinces of Manitoba and Saskatchewan; Toronto, for the City of Toronto; Montreal, for the Province of Quebec; Fredericton, for the Maritime Provinces.

Now's Your Chance

Just at the present—now that prices are lower than last year—may be the chance of your life to make money. Our line for

Spring, 1921

will help you. We feel sure you will make re-sales. Our materials are right, fit and designs are right, and the right margin of profit is obtained by selling our clothing.

Our HIGH-GRADE QUALITY of Cloth and our excellent standard of workmanship is still maintained.

There is always a good selection of staples in stock from which to choose.

Toronto Clothing Mfg. Company

200-206 Adelaide St. W., Toronto

Challenge Cleanable Collars.

"Roman"

Because of their linen-like appearance—because they can be easily cleaned, and because of their style and satisfaction, they are being worn by all men in all walks of life.

Challenge Cleanable Collars

open a field of great sales possibilities to you.

Our extensive advertising is daily increasing the number of wearers of Challenge Cleanable Collars. It is daily creating business for all dealers in men's furnishings in every part of the country. It will put money into the pockets of those dealers who will link up with us and be ready to supply the demand we create. **Order from your jobber to-day.**

Write us for your supply of counter envelopes and ask us about our dealer displays to help you sell more Challenge Cleanable Collars.

The Arlington Co. of Canada
Limited

Montreal **Toronto**
Winnipeg **Vancouver**

CANADIAN CXL INDUSTRIES

What's the Price of this Coat?

That's what your customers are asking now. Over are the days when they didn't look at price tags.

Better see that your overcoat figures are right.

There is exceptional value in BARRIE-CLOTH ULSTER COATS for men. For roomy comfort and style distinction they'll surpass your greatest expectations —AND THE PRICES ARE RIGHT.

See them for your trade's sake.

Samples of cloth mailed on request.

OTHER LINES:

Astrachan and buffalo cloth coats and robes, also imitation curl and buffalo cloth gauntlets.

WB Barrie cloth & WEARS BEST REG'D THE ROBE & CLOTHING CO. LIMITED KITCHENER, ONT.

The Robe and Clothing Co.
Limited
Kitchener - - Ontario

"Wear Well" Brand
Trousers and Clothing

For Greater Sales and Profits

Only excellent workmanship and material enter into the manufacture of this line. It's a line that assures the maximum of customer satisfaction from the standpoint of quality, wear and fit.

Our Western Representative is now showing a complete range of— Trousers, Mackinaw Reefers and Lumbermen's Breeches.

We can meet your immediate requirements. Write to-day for prices, etc.

The Levine Manufacturing Co.

162 John St., Toronto, Ontario

Western Sales Office at
316 Avenue Block, 265 Portage Ave., Winnipeg, Man.
Mr. H. O. Wodlinger in charge.

BIG LONG

HERCULES

WORK SHIRT

Just like its name—a big, strong, double-stitched, lap-seamed shirt that has won instant approval of merchant and worker alike.

Hercules Work Shirts are adapted to meet the needs of every trade and industry. You will find them sure sales-getters. To display them is to sell them. They are made up in a variety of materials and styles at attractive prices.

A popular line of Hercules Negligee Shirts for Spring are now being shown. A representative is in your territory. Wait to see him or write direct for samples.

The Hercules Garment Co., Limited

Head Office: Montreal

FACTORIES: MONTREAL and LOUISEVILLE, P.Q.

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.

(Manufacturers and Warehousemen)

4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2

Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.

(Manufacturers)

63 to 67 Carter Lane - London E.C. 4

Cable address—"Obligable, London."

Canadian Representative:

SIDNEY J. CLAYTON

60-62 FRONT STREET, TORONTO

PHONE ADELAIDE 4449

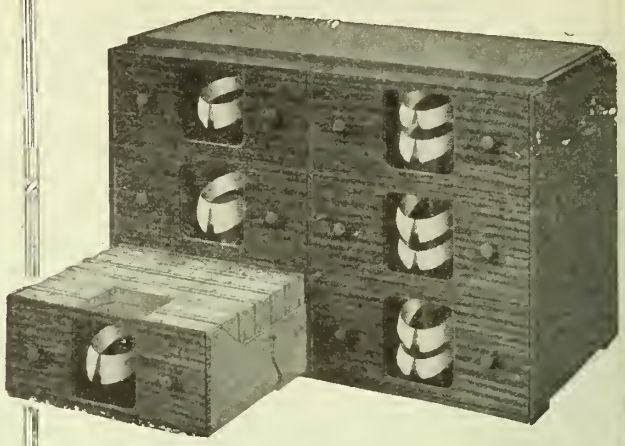
The Deacon Shirt Company

Manufacturers of

Working and Outing Shirts
Starched Shirts Sateens
Flannel Shirts Oxfords
Viyellas Clydellas Tweeds
Drills, Etc.

OUR RANGE FOR SPRING 1921 IS NOW BEING SHOWN BY OUR REPRESENTATIVE. SEE OUR LINES, AND PLACE YOUR ORDER EARLY

The Deacon Shirt Co.
Belleville Ontario



Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

Special Values

"Direct from Mill to the Trade"

"Through Commission Merchants"

For Ladies' Wear

Botany Wool Serges, Gabardines, etc., etc.,

For Men's Wear

Indigo and Black Serges and Vicunas
Grey and Fancy Worsteds
Also

Pure Wool — SCOTTISH WOOLLEN — **Scotch Tweeds**

"Manufactured in Scotland of pure, new wool, free from cotton or other vegetable fibre, shoddy, mungo, thread waste or any other remanufactured wool."

ON account of
THE HEATHER MILLS COMPANY,
Selkirk (Scotland).

"From whom we have Sole Canadian Selling Agency"

Stocks of all the above on hand.
Ready for immediate shipment.

C. E. ROBINSON & CO.

Importers — Mappin & Webb Building, 10 Victoria Street — *Commission Merchants*

MONTREAL

TRADE Hanson MARK

IT APPEARS ON ALL OUR SOCKS

Your reputation— *what is it worth?*

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON

HULL, P.Q.

S-A-T-I-S-F-A-C-T-I-O-N

Guaranteed in

"FOUNTAIN BRAND" IRISH LINEN THREAD

Manufactured by

ISLAND SPINNING CO., LTD., LISBURN, IRELAND

No broken ends and no snarling and so no waste of time or thread makes "Fountain Brand" the most economical thread on the market.

Manufacturers of Clothing and Leather Goods. One trial will convince you.

Sole Agents for Canada

WALTER WILLIAMS & CO.
LIMITED

FOUNTAIN BRAND

MONTREAL	QUEBEC	VANCOUVER	TORONTO
508 Read Building	533 St. Valier Street	217 Crown Building	20 Wellington St. W.

THE J. B. GOODHUE CO. LTD. ROCK ISLAND, QUE. MANUFACTURERS OF STAR BRAND OVERALLS, SHIRTS, PANTS & C.

Do Not Hesitate !

Stock up now, at the turn of the tide, and be prepared to meet the coming demands of your trade.

FOR SALE HERE

STAR BRAND OVERALLS

will be wanted more insistently than ever, and there will never be a better chance than now to get your stock in hand to meet that want. Customers who know and use them will come to you to get them. Trade follows our BRAND.

The J. B. Goodhue Co., Ltd.
ROCK ISLAND, QUE.

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Ottawa: 76 O'Connor St.

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GEORGE BRETTLE & CO. LTD.

REGD. TRADE MARK OBERON

Manufacturers and Merchants

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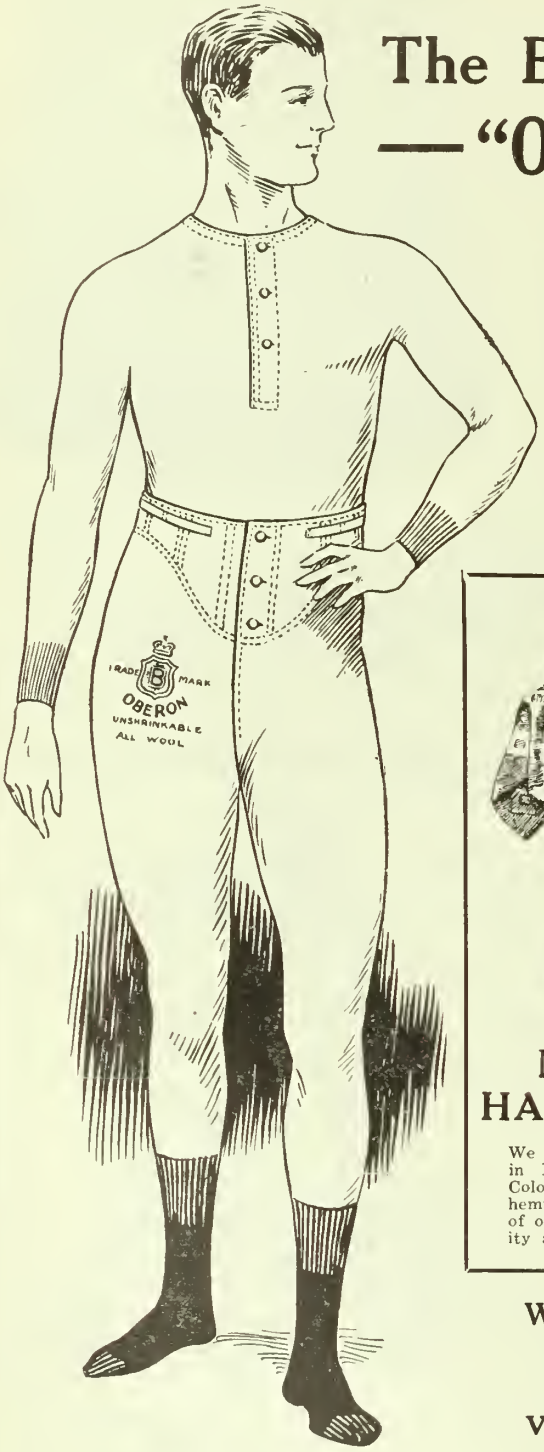

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Marshall & Harding
Carlaw Bldg.,
Wellington St. W.,
Toronto

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

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THE REAL READJUSTMENT

WHAT statesmen and business men the world over have been talking about for the past five years—the readjustment period—has arrived, so far as the men's wear trade is concerned. A readjustment period is not necessarily a period of prolonged or even temporary hard times, with prices tobogganing downward at a fearful rate, with distressful unemployment, and with financial embarrassment in innumerable instances. It is, however, more or less of a crisis in the history of the trade and, as in all other crises, requires sane leadership and sound judgment. Above all things, it is no time for panicky action or for cut-throat competition. Sooner or later, it was bound to come; it was desirable that conditions should become more normal. There is no reason why there should be undue hardship during the period when inherent values are becoming a greater factor in the trade than they have been during the past few years when there has been a wild scramble for goods.

It is possible for retail men to protect themselves and the public against disastrous results, if they will but act unitedly and with an eye to the future. It is undesirable that we get back to pre-war conditions or prices. It has been the daily press that, through its unscrupulous and unintelligent propaganda, has given leadership toward this undesirable end. It has been advising the public to hold off buying so that prices would come down. People to some extent have stopped buying; prices in some cases no doubt are coming down. But they are in danger of coming down in a way wholly unexpected by the daily press. There are already indications that labor will be forced, out of sheer necessity, to accept lower wages. When that time comes, it is to be hoped that labor will not forget what false gods it was who hastened them toward the rocks; when people stop buying, as they were urged to stop buying by the daily press, there is no call for the output of labor. We do not believe that manufacturers are as anxious to force down the wages of labor as they are to force up the production of labor. Labor is partly to blame for the condition now being brought on; if they had produced according to their ability, prices would never have reached their present levels and people would not have been forced or led to refrain from buying as they were able to buy. There must be, by this time after months of holding off, a vast accumulation of consumer purchases; and sooner or later those purchases will come with a rush.

It is at this point that the retailer should see his responsibility and his opportunity. Perhaps it is advisable to get rid of excessively high-priced merchandise but why go beyond that? and why stop buying for legitimate needs of the Spring trade? There is no reason why moderately-priced merchandise should be sacrificed; Spring prices will not find a level much below the present one. By refusing to place Spring business, the manufacturing interests are at a complete loss to know what to do. They certainly will not start to manufacture without orders, and if they don't operate, labor will be thrown upon the street. If labor is thrown upon the street, whence comes the business of the retailer, for labor spends much money with the retailer?

On the other hand, if the accumulated purchases of the consumer strike the retailer with a rush—even the consumer can hold off buying for only so long a time—what will be the position? There will again be the wild demand for goods. Manufacturers will again be faced with the difficulty of supplying demand. There will again be the three jobs for the two men, with labor prices soaring in exact proportion to the inexorable law of supply and demand. Then we will have to go all through this period again, led, in all probability, by the same unthinking daily press.

While it certainly is a time when excessive buying would be suicidal, it is not a time when fear should strike cold the heart of the retailer. If hard times come in this country, it will be because foolish and ill-advised things have been done, because we have lacked courage as a sister-nation, not because there is any inherent

The Third Annual Convention of the clothing section of the Ontario Retail Merchants' Association will be held at the Chateau Laurier, Ottawa, on February 21st and 22nd, 1921, the third Monday and Tuesday of the month. Secretaries of different Provincial organizations have expressed a willingness and desire to assist in the formation of a Dominion Association, and a large representation is expected at the Convention. Among the important subjects to be discussed are the luxury tax, better relations with the wholesalers, and fairness and better understanding with the daily press.

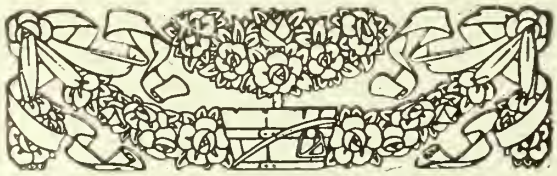
This Convention ought to be an epoch-making event in the history of the clothing and haberdashery trade in Canada. Every retailer who is interested in the development of a National Association and the furtherance of his own individual interests should make a point of being at this Convention.

reason for hard times. There are not wanting indications that thousands of desirable immigrants will soon be coming to Canadian shores. The counter-stroke to hard times in this country is greater development of the abundant natural resources at our disposal. By clogging the wheels of industry, retailers are not helping along prosperity, they are not helping labor, they are not helping legitimate business development. Merchandise that is placed on the market at a cheap price—cheap because sheer physical necessity forced labor to sell itself cheaply—is dear in the long run. There is danger of that if retailers do not place their legitimate Spring business. Or there is the other danger of so clogging the wheels of industry that another shortage may arise when the consumer again goes into the market to do his usual purchasing, with the attendant evils of the last few years when all things became abnormal. The next thing worse than abnormal times is sub-normal times. The retailer can stall off the latter evil by conducting his business with a faith in the future born of an undying belief in the steady development of the finest country under the sun.

CHRISTMAS TRADE

IT IS not too early to begin to think about and to plan for the Christmas trade. Canada has experienced another year of abundant prosperity; in some respects the greatest in her whole history. With the war well in the background, there should be a revival of the real Christmas spirit with all that that means in the way of gift purchasing by Canada's prosperous and contented peoples. It should be as good a season as the Christmas season of 1919, providing merchants take into consideration the greater difficulty in getting business due to the tendency of the public to curb their buying. With extra efforts the curtain should fall on Christmas trade, 1920, with as satisfactory results to the retailer as it did a year ago.

There is always the difficulty of getting the public to undertake their Christmas shopping until the eleventh hour. By the aid of special features in connection with the Christmas trade, this should be partially overcome. Window displays which engender the Christmas spirit should begin in plenty of time, and these displays should, we believe, feature more strongly this year than last. If business is going to be a little harder to get, extra efforts should be put into one of the best drawing cards of the whole-store organization during the Christmas season.



Above is a picture of H. & B. Druxerman's store in Yorkton, Saskatchewan. There are very few stores of this type in the West. Men's wear, ladies' wear, and children's ready-to-wear exclusive lines are carried. This picture is taken from the front of the store showing men's furnishings in the front and the ladies' and children's wear in the rear of the store. According to Mr. Druxerman, these lines are working in very well together. At one time he had a general store, but two years of experience with these three exclusive lines have convinced him that it is a better business and brings better results.

The show case seen in the front of the picture is of Mr. Druxerman's own design. Note the drawers on the side. The light in the windows and the store makes it stand out very prominently. There are two windows at the front of the store; also two at the side, with a side entrance to the ladies' department. The store has a 35-foot frontage with a depth of 80 feet.

"One cash price to all" is the motto of the store. Mr. Druxerman keeps very close tab on his daily business, and uses the form below to do it.

THE FASHION STORES

HOUSE OF QUALITY

COST AND SELLING LIST

MEN'S DEPARTMENT			LADIES' DEPARTMENT			SHOE DEPARTMENT		
Clerk's No.	Cost Price	Selling Price	Clerk's No.	Cost Price	Selling Price	Clerk's No.	Cost Price	Selling Price

Retailer Faces His Readjustment Period: The Problems of a Declining Market

Unseasonable Weather Has Added to the Difficulty of Merchandising on a Falling Market—Must Get Rid of High-Priced Merchandise—How Shall He Do It?—Can Cash in on the Character of His Past Advertising.

EVEN before the war had come to an end statesmen and business men had a great deal to say about the period of readjustment. Involved in this period were the spiritual, moral, social and economic interests and welfare of the people. What has been accomplished in the spiritual, moral and social readjustment of the various countries and peoples who were directly affected by the war is not within the province of this review to dwell upon. We are concerned more with the economic or the business interests. One of the most frequent predictions with regard to the period of readjustment that would follow the war was that it would commence with depressing times, low prices and a good deal of unemployment. It is now a matter of history how false that prediction was; the people who made the prediction seemed to have forgotten that for five or six years the producing power of the world's workmen and workwomen was consecrated to the god of war, to the arts of destruction, and that the world's warehouses were, accordingly, becoming barren of goods. It has taken two years for supply to come within measurable distance even of the demand, so far as the various lines of men's wear are concerned; and this, only because some of the most fruitful fields for woollen goods, particularly Russia, have been cut off by internal strife and revolution.

The Readjustment Now On

These two years have been rich harvests for manufacturers and retailers alike. Profits have been good and frequent; retailers who have financed their business wisely during these two years say that the retailer who has not made provision for the inevitable break in all this time can only blame himself if he goes to the wall. The opportunity knocked at his door; if he has kept his assets sufficiently liquid he need have no fear of the readjustment period which is now really upon the men of this trade. For two years prices have been soaring higher and higher; every retailer in the trade knew that the peak would be reached some time. It is generally conceded that the peak has been reached in the clothing industry. We admit it with a mental reservation, having in view Russia. But even in the case of Russia, were the trouble there to be settled tomorrow, it would be many months before active trading could proceed with her; credits would first have to be established and her whole financial position set at rights. We are certainly on a declining market; the price arrow is turned downwards.

Problems of the Retailer

This period brings some problems to the retailer, problems that are collective and individual. Collectively, the trade has to face the problem of merchandising on a falling market, a problem hardly less difficult than merchandising on a rising market. It so happens that this period of declining prices is running concurrently with unseasonable weather, which adds to the difficulty of the problem. If trade were normal, merchants would be less inclined, we think, to buy as conservatively as they are now doing. But with trade quiet on account of the unseasonable weather, the merchant faces two conditions: large stocks on account of poor business, and falling prices for future business. It is, we believe, these two conditions which are responsible for the abnormally conservative attitude of the retailer toward buying for Spring, and the large numbers of sales that are being conducted all over the country at a time when one would expect that few or no sales would be held. The retailer is certainly in the dark regarding the attitude of the consumer by Spring. That the consumer is buying less is assured, and that the price of commodities is moving somewhat in harmony with this attitude is none the less a fact. It is hard to induce him to even look at Spring lines because of present business and future uncertainty regarding the price of merchandise. He is confident that Spring lines will be cheaper, confident because they have been offered to him at from 15 to 25 per cent. lower prices than formerly. But will they stop at that? He does not know, and so he adopts the policy of "watchful waiting." As we have pointed out before, there is an element of danger in this policy, a danger that may defeat the purpose which he has in view, namely, to bring down prices. The wheels of industry next Spring may again become clogged because of a rush of orders at the last moment. It is hard to tell.

Conducting Sales

Frequent as have been the sales since last Spring, it is doubtful if they were as frequent as they will be during the next few months. In other words, it must get worse before it gets better. There are those who believe that now is the time to run sales, at a time when there is the usual demand for Fall merchandise, because high-priced merchandise must be got rid of to make way for the lower-priced lines that are sure to follow. There are retailers who so conduct their business that sales are a part of their policy. They run them constantly and seem to do so successfully. They are constantly in the market for sale goods, and it would seem that they will have a particularly fruitful field for a few months.

But there is the other merchant who runs sales infrequently, but who is faced with the action of a great many competitors. He abhors sales, and he knows (what is perfectly true) that there are men who will refuse to deal at a store where sales are held. He is a "last ditcher" so far as running sales are concerned. He is dubious of sales advertisements, and does not believe they are truthful, and he knows that many consumers do not believe they are truthful. What is this man to do? How is he to get rid of the high-priced merchandise that is on his shelves?

Truthful Advertising

There is no man who has absolute control of his customers. The men who are temperamentally opposed to conducting sales have customers who are looking for cheaper merchandise, too; and they also have a considerable quantity of high-priced goods stocked. He may take one of two courses. He may either figure out that it is best to get his regular profit on a limited quantity of merchandise, or he may decide that it is better to sacrifice profit and get the bigger volume which means more customers during the period of readjustment. And his decision in this matter may depend upon the quantity of merchandise he has on hand. But the man who decides to run a sale and has always advertised conservatively has now an opportunity to make the very most of his advertising of the sale he is to run. If he can convince his customers that he is really offering good merchandise at greatly reduced prices he can possibly retain the custom of many men who habitually shy clear of sales and sale advertising. It is a time when foundation and the character of a man's business begin to count more than he possibly imagined. Truthful advertising will be accepted according to the nature of the advertising and the character of the business. The customer may not always be able to tell, likely he seldom is able to tell, whether the retailer has gone into the market for

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Readjustments Will Be Made Easier by Keeping Your Assets Liquid

Banks Are Trying to Prevent Individual Embarrassment—"Customers Deserving of Credit Will Get It"—Advisable to Sacrifice High-priced Merchandise—Time for Sane Action and Sound Judgment—No Cause For Panic—Future of Business is Certain.

THE downward revision of prices continues to be the factor dominating the general business outlook. Many of the commodities of life are undergoing this revision, among them many of the lines of men's wear. There is a feeling of uncertainty throughout the whole trade. Retailers are realizing that they are, at last, passing through the readjustment period and that this readjustment is definitely toward lower prices. It is partly because they are uncertain as to the extent of this price revision that they are apprehensive so far as Spring buying is concerned. On top of this is the action of the banks in curtailing credits to a certain extent, and while it may be the custom to blame the banks somewhat for this condition it must be remembered that it is their office to maintain conditions as stable as possible during any period when there is a readjustment involving decided, if not radical, price revesions. If, for instance, they were to allow unlimited credit for the expansion of many lines of business at a time when the merchandise carried by such lines of business was undergoing a downward revision of prices, it would undoubtedly lead to financial embarrassment in many instances.

Above is a picture of Humphries & Weaver's store at Port Alberni, B.C. It will be seen by this photo that there is an abundance of room at the entrance of it, and the proprietors believe that this, in conjunction with the way in which they keep their stock, is one of the drawing cards of the store. In this district lumbering and fishing are the chief industries, and Humphries & Weaver are largely dependent upon workingmen's trade.

Humphries & Weaver took over the business the first of the year from Mr. Latimer, and there has been an increase in their business each month since assuming the proprietorship.

Trying to Avoid Individual Embarrassment

Business from this time forward, for some time at all events, will go forward on a lower price level. It is highly probable that this readjustment will not go forward without embarrassment in some individual cases. There is no reason, however, why it should not go forward without serious general results by reason of the inherent strength of the credit situation and the steadying hand of the banks. In discussing the whole matter with bank men, Men's Wear Review was assured that the banks do not desire to increase but rather to prevent individual embarrassment. "Retailers too often do not take our advice", said a bank manager. "Months ago we advised retailers to keep their assets as liquid as possible in view of the inevitable break that was sure to come, and many of them did not take that advice. They have put their earnings in expensive houses and automobiles and are, consequently, not any too well prepared to meet the readjustment period which they are just now facing in earnest. This period began to show itself six months ago, but it is only now becoming more acute and is forcing many retailers into a position where they are obliged to liquidate their stocks to meet their bills." Men's Wear Review, six months ago, aired the views of the general manager of the Imperial Bank in these columns to this very purpose, namely, that merchants should keep their assets as liquid as possible. It would seem that it is a wise policy for the retailer to consult his banker more frequently, perhaps, than he is inclined to do and to accept his advice when it is given on matters of finance.

Will Help Business Work Out Normal Basis

There is no reason to suppose that the banks are not willing and prepared to finance business while it is working out a more normal basis of operation and a stable level of prices. The process will involve a large volume of credit. "Customers deserving of credit will get it," said another bank manager to Men's Wear Review. "It is not the policy nor the intention of the banks to put a man out of business simply because he cannot at the moment pay his bills. What the banks are refusing to do at this time is to advance credits for further developments in business. Even if a retailer is increasing his business and wants new lines of credit we are not granting such credits at this time. We are shutting down even on the best accounts in this respect. The whole tendency of the banks at the present time is to ask the retailer to liquidate his assets as far as possible, commensurate with the standard of his business and its safe keeping. We do not want retailers to sink their assets in automobiles, expensive houses and unnecessary luxuries at this time. We are watching credits very carefully because we feel that the business conditions are unsettled."

As a matter of fact that is exactly what the retailer is, in many instances, doing himself with regard to the conduct of his own business. He is refusing to make new and heavy commitments. Perhaps he is going too far in this respect and is endangering the wheels of production. The banks are also refusing to make new and heavy commitments. Perhaps they are going too far in this respect. At the same time they know that the retailer has had some fat years and

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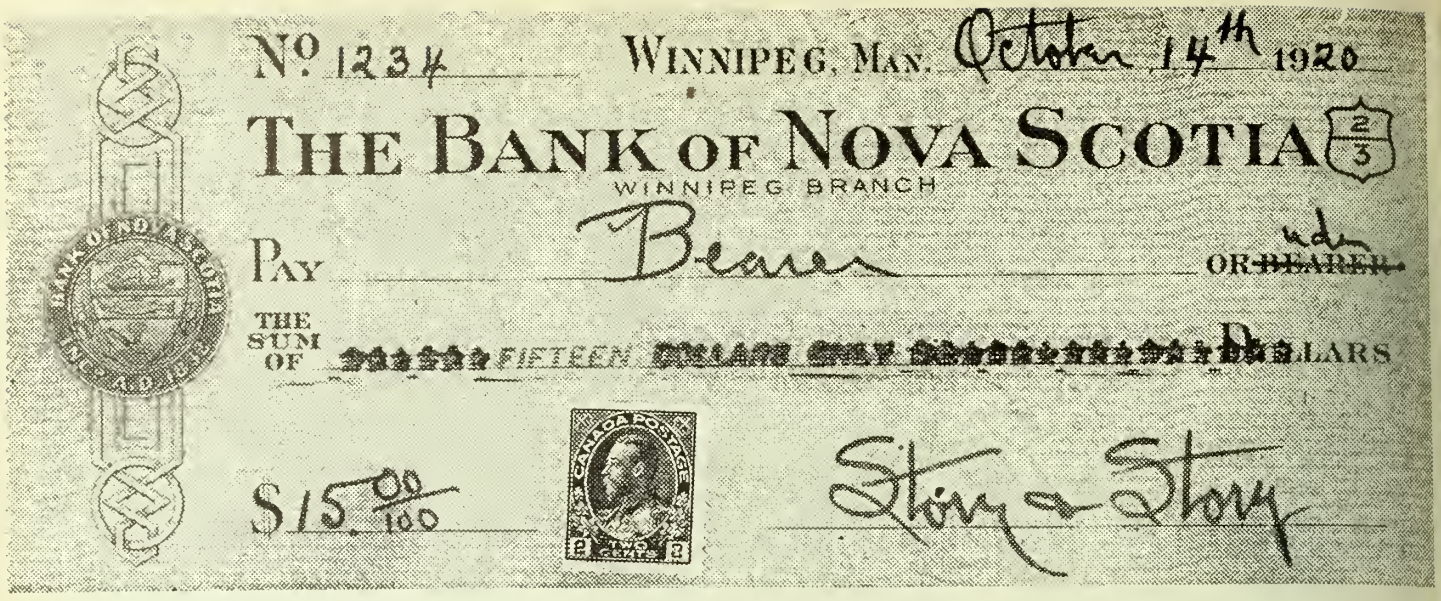

Cash This Within Two Days

Cut Out This Cheque, Bring It With You, and We Will Accept It at Its Face Value of $15 as Part of Cash Payment on Any Made-to-Measure Suit or Overcoat Ordered From Us on Friday and Saturday, October 15th and 16th—Two Days Only.

The Reason:

WE want to know whether our newspaper advertising pays. We particularly want to know which paper brings the best returns. We are willing to pay for the information, as it may mean the saving of thousands of dollars to us during the year. You benefit by our desire to obtain this definite knowledge and we will gladly pay you $15 for your help.

The method is unusual, and you may say it is a large amount to offer for this purpose. It is—but we figure that the offer may be worth while in order to get your co-operation. All our goods are marked in plain figures. The garments will be made and cut to your individual measurements in our own tailor shops, and our regular guarantee goes with every order. This offer is for Friday and Saturday. If you need a suit or a Fall and Winter overcoat, bring in this cheque and let us measure you to-day.

THE above is a reproduction of an advertisement which appeared in Winnipeg papers over the name of Story & Story on October 14th. "It brought home the bacon in an unusual manner," said Morley Story in telling Men's Wear Review how the plan had worked out. Aside from the reason given in the advertisement for conducting this type of sale, Mr. Story said they had in view giving a two days' special sale without the usual and common type of flaring sale advertising.

"The advertisement brought some interesting results," said Mr. Story. "For example, the cheque was brought in by a different class of men entirely to that which I expected. It was presented by business and professional men who wanted high-grade merchandise. The advertisement brought about $2,500 worth of business directly, averaging $85.00 a suit, the suits running from $60.00 to $120.00 each.

Cheques from One Newspaper

"All the cheques were cut and presented from one newspaper which proved to me that the expense of running the same advertisement in the other paper we used was wasted, or, at least, brought no direct results.

"I received two telegrams from men who read the paper on the train as they were leaving the city for the week-end, asking if we would hold the offer open for them until they returned on the Tuesday following (the advertisement was run on the Thursday before Thanksgiving day). In addition, we received two postcards and some letters asking the same favor from men out of town shooting over the holiday.

"In addition to the direct results we received good publicity from this advertisement. It created a lot of talk and I had many favorable comments on its originality."

MONTREAL CLOTHING MANUFACTURERS APPOINT NEW CHAIRMAN

An announcement of interest at the present time is that recently made by the Montreal Clothing Manufacturers Association to the effect that a successor to the position of impartial chairman of the board has been appointed in the person of H. S. Ross, K.C., who will take over the position vacated by the resignation of Mr. Barnes. Mr. Ross is identified with several of the local organizations working for the betterment of labor conditions and is regarded as a specialist on the subject of company law. He has made a wide study of industrial economics and his appointment will be heard of with very genuine interest by those familiar with the complexities of the present industrial situation.

The Benefits of a National Organization: Individual and Collective Interests Promoted

Some Lessons to be Learned From the Activities of the National Retail Association of the United States—Listing the Names of Manufacturers Who Merchandise Direct to the Public—Blocking Harmful Legislation—Other Features.

FROM a study of what has been accomplished and is being accomplished by the National Association of Retail Clothiers of the United States, a good idea of what a similar organization could do for the clothing and haberdashery merchants of this country can be gained. In less than three months from now the annual convention of the clothing section of the Retail Merchants' Association of Ontario will be held in the city of Ottawa. The belief is pretty general amongst those who are the prime movers in convention matters that the foundation for a national association in this country will be laid at this provincial association. Important results have already been obtained by members of the Ontario executive looking toward the national organization. The efforts of R. F. Fitzpatrick, vice-president of the Ontario association, put forth during his trip to the western coast have brought results; there is every reason to suppose that the western provinces will line up in favor of a Dominion association of their own, in the not distant future. Moreover, since the last provincial convention held in Toronto considerable activity has been manifested throughout many of the larger centres in this province. Local organizations have been brought into being and a better spirit engendered amongst the men of the trade in these centres. It has been a somewhat difficult matter to get merchants to realize that, while their businesses are individual concerns, their interests are really national in character, and that the individual business can be promoted by the promotion of the whole. Clothing men in this country will be infinitely better off if they have a national consciousness as, for instance, the Canadian Manufacturers' Association has. It will create a greater pride in their business, and it will lend strength to such efforts as are being put forth year after year by the Retail Merchants Association of Canada to further or to protect the interests of the retail merchant.

Protection Against Manufacturers' Sales

So much for the general benefits to be derived from a national organization. The National Association across the line has recently shown of what benefit the association can be in some particular instances. One of these is with reference to a matter to which we called attention some time ago, namely, manufacturers' sales of clothing. At the time these sales were attempted in Montreal and Toronto we condemned them in unmeasured terms. The best manufacturers in the country were against the practice themselves and did not hesitate to so express themselves. The same thing was attempted in the United States with much more success, so far as initiating the sale was concerned, than was achieved here. There is a committee of the national association over there called the Vigilance Committee. This committee, among other things, looks into the question of the failure of manufacturers to deliver merchandise. It does not require a great stretch of the imagination to conceive that merchandise might be held by some manufacturers awaiting higher prices; especially would this condition prevail on a rising market. Now, this Vigilance Committee would look into the matter upon any retailer who was a member of the association reporting to it. It can easily be seen that such a manufacturer would soon become known to the retailers all over the country through the publicity medium at the disposal of the national association.

Just what this committee did for the retail trade of the United States in the matter of manufacturers' sales was told at the recent national convention by the chairman of the committee, Henry Houseman. In making his report on this feature of their work he said: "I feel we attained at least a fair degree of success. During the year we settled several complaints between manufacturers and retailers. A number of cases of manufacturers selling direct to consumers were also referred to us and in each case we took the matter up direct with the manufacturer, and in many instances we made them see as we did. We are still working on other such cases and declare vigorously that the retailers do not intend to build up the business of any manufacturer who sells them and then turns around and stabs them in the back by merchandising direct to the consumer." It only needs a quotation of this report to show what benefit such a committee could bestow upon a Canadian retailer who was a member of a national organization.

Tabulating Price Concessions

Still another use of a national association is told by Secretary Wry in his address to the recent convention in which he told of checking up manufacturers to see what price concessions on Fall merchandise they were making. "We are tabulating the information of who the firms are that have made concessions," said Secretary Wry, "and I have been instructed to tell the members that if any one of them wanted to know whether any particular manufacturer, or number of manufacturers, had made concessions, they should write to my office, giving the names of the firms, and we will give them the information that we have as developed from reports we have received."

We do not suggest that a national association should always be used as a weapon of protection against manufacturers or against proposed legislation; quite the reverse. Much more, we firmly believe, can be attained by co-operation with clothing manufacturers at all times, especially during times of stress, and we are assured that manufacturers will heartily co-operate at such times. Mutual respect can only be engendered by co-operation. The same may be said in the case of legislation. Not only will there be proposals with regard to certain legislation that would be harmful to the trade, and that would have to be fought, but there are certain concessions or amendments to existing legislation that would be desirable. A case in point is the Luxury Tax. We pointed out months ago that a sales tax would be preferable to any other kind, and we still think so along with many manufacturers and retailers. It leaves, so far as we are able to see, absolutely no avenue of escape for many retailers who, we fear, are escaping the Luxury Tax at the present time.

Blocking Price Marking Bill

Again, comes an illustration of the value of a national organization from our neighbors to the south of us. To quote again from the report of Mr. Houseman: "The most notable achievement of the year, however, is co-operation with other retailers' associations to block the passage of the so-called 'price-marking' bill. Our committee has worked with fair price commissioners to secure the just application of the Lever Law, and has taken up individual requests for information on legislative matters in Washington. We urge all members to acquaint their representatives in Congress with their views on various legislative matters and to interest themselves in the coming campaign, so that the new Congress will convene with members keen for the execution of the policies to which they have been committed during the campaign."

A national association could not only strengthen the hands of the Retail Merchants' Association of Canada with which organization they would be immediately associated but they could make known their own views on such important matters as, for instance, the tariff inquiry at the present time. One has only to allow one's mind to travel out a bit to fully realize the innumerable ways in which the interests of individual business, as well as a national business, could be promoted.

Elements of Successful Salesmanship; Men Are No Longer Mere Order-Takers

We Are Back to the Good Old Times When Building Up Business Depends on Salesmanship, Aggressiveness and Use of Proper Business Methods—The Salesman Who Uses the Negative Suggestion and is Lukewarm—Successful Salesmen Are Students.

SALESMANSHIP to-day reminds one of the reply of the farmer to the city man who asked if this was the cow that gave milk.

"No," was the farmer's reply, "we have to take it away from her."

From the mill down to the retailer to-day, salesmanship is just like this. Representatives of reputable houses have ceased to be mere order-takers. They have to hustle after business and all the qualities of successful salesmanship are again being brought into play. The slow recession to pre-war prices and conditions, or something approaching such prices and conditions, has been heralded by some of our contemporaries as getting back to "the good old days" when business building has to be done on the basis of merit, aggressiveness and integrity, when the ever potent principles of good merchandising come into play again. Such business building applies to the retailer to a very marked degree; he is the man who is feeling the shock of the customer's resistance. Those back of the retailer—the wholesaler and the manufacturer—but feel the reflection of this condition which the retailer has to meet first-hand. We are in the midst of times when salesmanship counts, when it is to the interest of the retailer to see that his sales organization is constantly on the qui vive for business, and that he do all in his power to encourage his salesmen to make the very most of every opportunity. "If I were a retailer," said a manufacturer recently, "I would be more concerned about the number of people who came into my store and bought goods than about the profits I made in the next six months or a year. The thing for us to do is to keep the tide of business rolling into our stores so that when days of profit come again that profit may be ours." There is much to be said in support of that view; and one of the things that will continue to bring customers into your store is good salesmanship.

Is This a Good Policy?

We know of a certain firm whose salesmen were recently told that if they did not get business their services would be no longer required. Is that a good policy? We doubt it very much. It is conceivable that it might be as much the fault of the firm as its salesmen that their merchandise is unsaleable. Behind the salesman must be merchandise that possesses sales' features, to begin with; and there must be a selection of merchandise which is acceptable to the community in which the merchant is doing business. If the proprietor does not select such merchandise, he can hardly expect his salesmen to get rid of it for him. The days upon which we have entered, days of keener competition, lower-priced merchandise and better business methods, are days when the proprietor must also watch his step closely so far as his buying is concerned.

> *If I were a retailer I would be more concerned about the number of people who came into my store and bought goods than about the profits I made for the next six months or a year. The thing for us to do is to keep the tide of business rolling into our stores so that when days of profit come again that profit may be ours.—Abner Larned.*

It does not seem to us that results can be obtained from intimidating members of the sales organization. It is, above all things, a time for co-operation and mutual confidence between the proprietor and the members of his staff. The head of the firm should give this matter his very earnest consideration; he should carefully examine his sales system to see if it is as efficient as it should or might be, or as profitable. Are there not a great many points about selling concerning which he does not know nearly as much as he should or might know? Is it not the better thing to study this whole matter, and then act, than walking up and down the store washing your hands with invisible soap? These are matters worthy the best wits of the retailer these days, and unless he puts his mind to them he will discover that other men's wits have been put to the problem with success to their business. Making friends for the store these days is, perhaps, of more importance than making profit for the business; and these friends can be made, and made only, through attractive salesmanship.

The Negative Suggestion

One of the commonest and at the same time one of the silliest methods of soliciting business from the customer is by the negative suggestion. How often does a man come into a store to make a purchase, and after he has made it is barked at by some clerk who says "Nothing else to-day?" It is the clerk's apology for his own laziness. He, by these words, places himself in a position where he can partially justify himself in the eyes of his employer by saying that he asked the customer if he wanted anything else; at the same time, he half-heartedly indicates to the customer that if he really wants anything else he is there to serve him, but he hopes with all his heart that he doesn't want anything else. Beginning the solicitation of business by the use of a negative is a poor beginning and seldom—and never should—bring results. There is no stimulant to a man's desire in the use of negatives; he wants positives. A negative is a poor introduction to another department in the store, or to another article of men's wear. It is usually helpful to a salesman to have each day some special article for sale so that he has something positive that he can suggest to each customer who comes in the store. In any case, the use of the negative suggestion should be avoided; it is a distinct damper to a man's spirits and to business.

Avoid Lukewarmness

The lukewarm salesman is as destructive of business as the one who uses the constant negative. There is nothing that takes the heart out of a man who wants to make a purchase quite so much as the lukewarm clerk who saunters up to a customer as if he were doing him a favor in serving him, and who gives the impression that he has the whole day before him to render this distinguished service. These are busy days and men are busy men. If the busy man sauntered down to his business as some clerks saunter to their customers, they probably wouldn't have any business to saunter to for very long. Briskness, alertness and action—that is what the busy man likes. He likes to see a clerk right on his toes, all the time, anxious to serve quickly and courteously. These things count with busy men. There might be two or three articles which the customer requires if they were but suggested and a move made to display them. If the clerk is not interested in building up the business of his employer, it need not be expected that the customer will take an interest in it. The way to build up business is to sell goods, and the way to sell goods is to introduce and display them. Avoid lukewarmness; put "pep" into salesmanship and it will succeed.

A Salesman Is a Student

The successful salesman is a student of human nature and no man has a better chance to study human nature

Continued on Page 59.

How to Get Spring Business

Suggestions Made at the N.A.R.C. of the United States

Conditions with regard to Spring placing are very similar in Canada and the United States—there is little of it going on. In last month's issue of Men's Wear Review we pointed out that carrying this policy to too extreme lengths constituted a danger. It will have a tendency to disorganize manufacturing staffs with the result that the wheels of industry will either practically cease or become suddenly clogged by a rush of orders at the last moment. It may have a tendency to defeat the very purpose which most retailers have in view, namely, the reduction of clothing prices consistent with the least possible loss and the greatest possible amount of business—in other words, to bring about a gradual decline rather than a disastrous landslide of prices. It is undoubtedly true that retailers are buying from hand to mouth only; that is a good policy which is advised by manufacturers themselves, as well as by more uninterested persons dealing with financial affairs. In retiring from the presidency of the National Association of Retail Clothiers of the United States, Colonel Levy dealt with this very subject, and pointed out, quite rightly we think, that to stop buying altogether would indirectly stop the wheels of the clothing industry and be bad for business in general. At the same time he strongly advised them to buy conservatively according to their needs.

One-Third Off by Spring

This same subject was dealt with by other retailers, and manufacturers at the recent convention and what they said may be of use in guiding retailers here. Simon Klee, of Klee Bros., Chicago, president of the Illinois Retail Clothiers' Association, urged both retailers and manufacturers to commit themselves to the plan whereby, on Spring lines of clothing, there would be one-third off to the consumer. He expressed the belief that the mills there had opened their Spring lines too high, but he urged that the manufacturer, by sacrificing a portion of his profit on Spring merchandise, could offer his lines at 25 per cent. lower average, and the retailer by selling at a 25 per cent. average profit instead of 33 1-3 per cent., the consumer would be able to buy merchandise for one-third less than last Spring. To illustrate the point, Mr. Klee said the wholesale price of the $40 suit of a year ago should be $30, and that the retailer should sell a $30 suit at about $40, which means the quality which the retailer, with his 33 1-3 per cent. profit a year ago, sold at $60.

"I believe that to offer to the consumer a good quality of merchandise at one-third less than a year ago would restore confidence in the clothing business and create a good demand, particularly if the right kind of publicity is given the reduced clothing costs. The fact is a progressive retailer has had a good volume of business right along. Many houses have greatly increased their volume. It is true they are not making the profits of a year ago, but it is not as necessary to make profits as to keep business going."

What a Manufacturer Said

In making the announcement that the overall manufacturers of the United States would sacrifice profits to boom business by reducing the cost to the retailer from $36 to $39 to from $30 to $35, Abner Larned, of Larned, Carter & Co., Detroit, made the following statement:—

"Sell your goods at any price that is reasonable, but sell goods. Keep your customers coming to your store. Don't keep your prices up thinking that, somehow or other in some miraculous way they can be moved. Mark them down. Take your loss like men and then, when the tide of business comes again, you will get your profit back with interest."

"Escaped, Number 561" Novel Idea of J. Garmaise

J. Garmaise, of 561 St. Catherine Street East, Montreal, recently introduced a very novel idea in connection with an "Unloading Sale" that he was running. At the top of the advertisement announcing the sale was "Escaped, Number 561." The advertisement goes on to say:—

"He got away before his photograph was taken—the police have not got his finger prints on file—and there is no record of his Bertillon measurements.

REWARD OFFERED

"He's a crank on letter writing and he sent a note that he would be on the corner of St. Dennis and St. Catherine streets at ten o'clock sharp Tuesday and Wednesday morning. From there he will walk east on the left-hand side of St. Catherine street to J. Garmaise at 561 St. Catherine Street East. He'll look into the windows at the wonderful bargains, and, if not caught before, he will go into the store. The only description of Number 561 is that he is of normal stature, clean shaven, dark complexion, wears a dark suit and dark overcoat and a fedora hat. See if you would make a good detective—try and catch him and win.

THE REWARD

"Men! Catch this man. All you have to say to him is, "You are 561 and you're going to Garmaise's big unloading sale." If you have the right man he'll bring you to the store and hand you a man's chinchilla Winter overcoat for your pains—no charge, no strings to the offer whatever. Just a stunt to widely advertise our big sale. Same offer stands good for Tuesday and Wednesday."

Mr. Garmaise goes on to point out in the advertisement that "If you lose, you'll win," because, even though 561 is not caught by a person trying to catch him, they will see the great bargains being offered at the big unloading sale.

Here is certainly a novel way to introduce and popularize a sale.

RETAIL MERCHANTS ELECT EXECUTIVES

Merchant tailors submitted a recommendation that, as suits made by merchant tailors are subject to exemption up to $60, there should be the following exemptions to parts of the suit: coat, $43; trousers, $16; vests, $10; overcoats, $65. The present exemption price for overcoats is $50.

Trade sections represented at the meeting were: furniture, boots and shoes, music dealers, jewellers, opticians, grocers, meat dealers, hardware merchants, booksellers, merchant tailors, furriers, ladies' wear, general merchants, departmental stores, men's wear and dry goods.

NEW HAT AND CAP CO.

With a capitalization of $100,000, a new cap company has been organized and has already started in business in Toronto. The name of the new company is the Palter Cap Co., Limited, and their offices and factory are at 124-26 Wellington Street West. They commenced operations on November 1st, though all their machinery and appliances are not yet installed. It is their intention to manufacture stitched tweed hats and caps and they hope to be in the market with a full range of these before a great while.

The president of the new company is Harry Palter, and the secretary-treasurer is Ephraim Palter.

Five Commandments for the Display Man: Hints That Add to the Value of Windows

The Nature of the Background Dealt With—Lighting One of the Most Important Factors—Fixtures and Colors Should be Well Considered—Good Plan to Hear the View of the Passer-by of Your Own Window.

AS IS well known, the ever-pressing problem of the window dresser is to present the merchandise displays featured by his particular store in a manner calculated to arrest the attention of passersby. The displays may embody the same details over and over again or they may feature some special undertaking of the store in question, but in either case the fundamental points for consideration remain the same, namely, to attract as many people to the window as possible and to sell the goods therein shown by means of the suggestions given. If your window is dressed attractively and appealingly the result cannot fail to be successful and many of the passersby who stop to look will come in to purchase.

Selecting three or four stores at random, a representative of Men's Wear Review interviewed the display men each in turn, and although each store had its own problems of merchandising, its own clientele and its own ideas regarding effect, nevertheless all concurred in the aim for unity of effect at all times. A set of five rules which embody the opinions of several of the more representative display men is herewith presented, which while not claiming anything in the way of novelty, nevertheless might be termed the commandments or creed of the display man.

1. The background should be unobtrusive.
2. The background should be such as to make the garments in front of it stand out distinctly.
3. The background should be a unit, holding the window together so that it gives a single effect instead of a confused and scattered impression.
4. Garments shown should be of one general kind and color to carry out the idea of unity of effect.
5. Only a comparatively few garments should be shown at a time.

Question of Lighting

After unity of arrangement, comes the question of lighting, and this point was emphasized by several of the men interviewed as being of paramount importance. In the case of stores whose position is in the heart of a busy district, where crowds pass its doors morning, noon and night, strong lighting is not so necessary as in the case of one located in a dark street, where there are no surrounding bright lights. Then again, the size of the window must be taken into consideration, and if it is very deep there must be a more elaborate lighting system than if it were of a shallow depth. Of course, if the proper size lights and the right type of reflector are used this handicap will be easily overcome. Often one will pass a window from which the glare of the lights is so intense that the passer-by will put on an extra spurt of speed to get out of the range of the glare. Lights used in the window should be placed out of the range of vision of the observer. If this is not possible, they should be placed high enough so that they will not detract from the display. A good way to hide the lighting equipment from the observer is to place it behind a valance of drapery.

The light should come from in front of the merchandise and the upper front of the window makes the most appropriate place to place the units. Footlights are not needed in the window, although if so placed they will eliminate some of the shadows at the bottom.

In a large city or town, the advantage of an effective system of lighting for night displays is one of the first points understood by the competent display man. The show window, if properly treated, becomes as great an advertising medium as the store's newspaper advertisements. As it stands, a great many people are drawn to the store through its newspaper advertisements: but the majority of these always pause in front of the store's windows and look for merchandise that has been advertised. Also they are looking for merchandise that has not been advertised but which is shown in the windows.

Matter of Fixtures and Colors

The question of fixtures which can be utilized to the best effect in displays of men's wear is apparently an important issue with window men, some of whom stated that better effects can be obtained by the use of figures, furniture or travelling accessories than by the simple arrangement of clothing or haberdashery upon the usual stands. A representative of Men's Wear Review referred the question to Mr. Charbonneau, lately appointed display manager of Almy's Ltd., of Montreal, and asked for information regarding the various methods followed to suit the requirements of many different lines of merchandise. "When I am handling men's wearing apparel," said Mr. Charbonneau, "I prefer to use accessories very sparingly, especially with wax figures, I try to be careful not to use more than one at a time. A striking model suit or overcoat displayed upon a figure needs little extra enhancement but a well-designed piece of furniture or even a chair and table with certain masculine appointments disposed near by should lend balance to the picture and by no means detract from the selling appeal of the clothing on display. I prefer to use one variety of merchandise and to employ it sparingly, depending upon artistic grouping and harmonious coloring to achieve my best effects. A neutral background, such as French grey, is in my opinion the very best against which to display men's wear. Such windows do not require startling effects of originality or novelty and are completely spoiled by over-decoration or the misuse of suitable effects. It is better, in my opinion, to arrange a single group of merchandise, and to place in proximity to it such accessories as would naturally suggest themselves to the wearer, such as a group of a number of winter overcoats with accessories such as gloves, walking sticks, or scarves attractively displayed about the window. If I am obliged to put a number of different articles of men's wear, for example, suits, coats, hats and shirts, into one and the same window, I invariably group each class separately and place its own accessories with each group, instead of intermingling the whole display indiscriminately. I find travelling accessories a great help when planning the arrangement of a window of men's clothing, and in fact anything which conveys the impression of dignity and distinction is useful to me. Men are not attracted by the windows which are intended to interest the feminine portion of a store's clientele and therefore in the case of a department store care must be taken not to use the same effects as would naturally be used in other windows.

"I know that many window men are averse to using decorations to any great extent because they claim that such effects distract the mind of the intending purchaser from the merchandise, but I do not believe in this.

"I am working now," continued Mr. Charbonneau, "upon my Christmas plans and will feature the usual gift lines in the accepted manner with plenty of holly and greenery about. A store should feature these Christmas symbols as early as is possible in order to stimulate interest in gift buying which is often delayed too late in the month."

Hears What Passer-by Says

Mr. Charbonneau does not consider

We reproduce above a picture of the new Oak Hall store at 83-85 Colborne Street, Brantford, which is known as Branch No. 12 in the chain of Oak Hall stores. The front of the store is twenty-three feet and the depth of the windows is sixteen feet. This front is made more convenient by the passageway in the back, giving two doors, the entrance to each window. The front is well lighted and the firm have really installed two systems of lighting which makes it impossible for them to be left in the dark at any time.

On the ground floor, men's furnishings, hats and caps, men's clothing are carried, the most modern fixtures being used for the purpose. The second floor is confined entirely to boys' clothing, where a good deal of space is at the disposal of both the customer and the salesperson, and where merchandise can be displayed to the very best advantage.

A pleasing feature of the front portion of this second floor is that it is fixed up as a rest room for customers. It is also used for displaying purposes. A large staircase leads to the second floor, while there is an elevator for the use of those who desire it.

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any window complete until he has judged its effect upon the man on the street, who does not hesitate to express his opinion of any window display candidly and bluntly. Often he has been saved from making unintentional and apparently trivial mistakes by the outspoken criticism of a passer-by who was quite ignorant of the identity of Mr. Charbonneau. A case in point was quoted in connection with the special display of men's and women's riding habits which formed so striking a picture during the week of October 24th in Almy's largest window. A life-size horse and a pony were used in proximity to a huge limousine with wax figures of their riders preparing to mount close beside them. In the endeavor to display the riding habits to the best advantage the riders were inadvertently placed on the wrong side of the horses, in positions which were absurd to anyone versed in the art of horsemanship. Before the window had been actually finished Mr. Charbonneau overheard a young man remark to his companion, "The man who fixed up that window doesn't know much about riding or he would have the girl standing on the right side of her horse and holding her crop in the other hand." Mr. Charbonneau verified the truth of this remark and the mistake was quickly rectified.

Few Articles Better

All the younger men in the men's wear and haberdashery business who have anything to do with the arrangement of windows lean to the opinion that it is infinitely better to feature a few articles of a single line at a time and to avoid the habit of stuffing. One smart looking window noted this week in an uptown store featured nothing more than a striped silk muffler stretched out upon the floor of the window, with a cane suspended above and a pair of wash walking gloves and a fine linen handkerchief on either side. In the corresponding window upon the right side of the entry were three smart dressing gowns draped side by side. There was nothing more shown.

In all the best window displays noted recently the tendency undoubtedly leaned in the direction of sparing treatment of the merchandise with a due regard to the grouping and coloring of the goods. Original effects in men's clothing are quite as possible as in other lines, but the picture which is so original and striking that it overshadows the merchandise shown loses much of its value, while the conventional display must be extremely beautiful to secure the desired amount of attention. In any case, however, the display must be designed to attract the eye and the mind at one and the same time.

Clothing Manufacturer Has His Problems: On Declining Market Faces Abnormal Peak

No Indication of Lower Labor Costs Even Though Prices Are Declining—Will His Next Season's Output be Again Cancelled?—Will There be Another Spurt in Orders?—His Problems Are Difficult Ones.

WHILE it is true that the retailer is confronted by numerous problems to-day which tax his uttermost ingenuity, it is none the less true that the clothing manufacturer is facing a condition in the industry altogether abnormal and bristling with difficulties. To be a successful salesman requires an intimate knowledge of the whole conditions which surround the industry which produces the particular articles in which the salesman deals; we cannot help but feel that if the retailers in this country, indeed, on this continent, had devoted more of their advertising space in the last year to an exposition of the conditions obtaining in the clothing industry rather than to the description of their own individual merchandise, we might not now be facing the present difficulties. There are many men in the manufacturing and retail business today who regretfully admit that the present condition is, to a large extent, due to the newspaper propaganda that has been without scruple and quite reckless of the facts of the case; yet, is it not true that much of the harm that has been done is largely the fault of these same men who have allowed newspaper stories to go unchallenged? The problems of the manufacturer more or less reflect themselves in the problems of the retailer; and it is well, therefore, that his difficulties be understood by the men who have to face the public and give reasons for the cost of clothing.

Faces An Abnormal Peak

Labor continues to be one of the outstanding factors in the whole clothing industry and at the very time when prices are on the decline—and a somewhat rapid decline—clothing manufacturers are facing an abnormal peak with regard to the wage question. No one desires a return to pre-war prices in clothing or pre-war conditions in the clothing industry. It is undesirable from an economic and social viewpoint. People who unthinkingly ask for a return to pre-war prices and conditions are asking for something that would shock them if they did return. In spite of the fact that clothing manufacturers have had cancellations of goods running into many thousands of dollars, in spite of the fact that they have been left with made-up suits and overcoats which they are now offering at greatly reduced prices—we have heard from retailers who have been offered these goods at as high as a 40 per cent. reduction—and in spite of the fact that orders for Spring up to the present time are not such as to warrant a belief in a very great volume of business, these manufacturers are faced with a labor situation that gives no promise of a decline. True, there is some improvement in the volume of output by labor; but, strangely enough, it seems to be coming at a time when it is not so greatly needed. Had labor not profiteered during the days of the rising market, the cost of clothing would never have gone so high. This is the abnormal peak which the manufacturers are facing. At the present time there are girls in the Toronto market who are getting $27 a week for sewing on buttons, and in the Montreal market they are getting $29. During the last month there have been workers in the clothing industry who have drawn as much as $90 a week. Manufacturers say they are paying more for a poorer grade of intelligent labor today than the trade can absorb or stand, or that is warranted by the class of work that is being done. Labor has been in a position during the last few years where they could dictate their terms, practically; whether that will be the case during the declining market, and then on to the stable market, remains to be seen; but it is an assured fact that the interests of the laborer will be protected by their powerful unions and there does not seem to be the slightest prospect of any radical break in labor costs. Rather than accept a lower scale of wages, labor is inclined to make other adjustments regarding working hours.

Uncertainty Owing to Cancellations

Still another of the difficulties with which the manufacturer is confronted is that created by the recent wave of cancellations. That of itself was bad enough, but it leaves a feeling of uncertainty with regard to the future. Who knows when there may be a repetition of exactly the same conditions which resulted in these recent cancellations? The manufacturer doesn't. At a good deal of expense he went out months ago and booked large orders for clothing. Something began to happen in the retail trade and immediately his mail bags began to be heavy with cancellations. It is admitted that cancellations are an evil in the trade and it was with the hope that we might present the different points of view of all parties concerned and so bring about an understanding whereby such a thing could not happen again in the trade that we presented the series of articles on this subject in the last issue of Men's Wear Review. We are still hopeful that the matter will be taken up at the next convention of the clothing men at Ottawa and that the trade will take some stand on the matter.

But, as has been intimated, conditions may arise which might again promote the likelihood of cancellations if there is not some better understanding in the matter. The manufacturer is uncertain as to what he should do with regard to future orders that are placed with him. After he has accepted the order and has made the goods to the retailer's order, will they be accepted? In the present state of the case, they will be accepted if something doesn't happen—and both he and the retailer hope it will not happen. He understands the position of the retailer with regard to cancellations and appreciates it; at the same time the uncertainty of the acceptance of placed orders is one of the problems which he has to confront.

If There Is Another Spurt of Orders

A possible contingency which the clothing manufacturer has to take into consideration is another spurt of orders from the retailer. It is certain that retailers are not placing their usual Spring orders; it is equally uncertain whether he will need to or not. There is a limit to the time the public will be able to hold off buying, no matter what may be prompting their present attitude or what may be the cause of it. The time will come when his wardrobe will be empty just as the time will come when the shelves of the retail merchant will be empty. Then buying will re-commence. What will be the position of the clothing manufacturer if orders again start to pile in on him as fast as cancellations did a few months ago? There will be a repetition of the old condition when there were only two men for three jobs with labor again in possession of the upper hand. Then production costs will again increase with another general tendency toward higher priced clothing. This is undesirable; manufacturers and retailers alike realize that we are on a declining market but they want it to decline gradually and when it stops declining to remain stable.

After all, the problems of the manufacturer are not easy ones. He is trying to get rid of some high-priced lines at considerably reduced prices; at the same time he faces a manufacturing season which does not give much hope of any considerable reduction in either raw materials or productive costs.

Novel Schemes of Advertising Adopted by George Wallace, the "Henry Ford" of Guelph

"The Store Where the Promise is Performed"—Getting the Boys' Trade by the Use of Numbered Buttons—Give the People What You Advertise When They Come Into Your Store—Cleaning and Pressing Department.

"THE store where the promise is performed," is a striking phrase used by George Wallace, of Guelph, on a neat little celluloid folder in which a box of safety matches can be inserted. George Wallace makes every effort to keep in touch with the young men of Guelph and vicinity; and with the O.A.C. located at that centre he has ample opportunity. "Wallace Wins Where Quality Counts" is another phrase on this folder, and one of the things the proprietor does with these folders is to give them out when occasion permits. Being a young and not altogether a bad looking fellow, Mr. Wallace is frequently invited to some of the social events in Guelph and he goes armed with a few of these folders with him. There are bound to be three or four fellows who will want a match for their after-dinner smoke and Mr. Wallace uses the occasion to give out one of these folders to a "matchless" friend. "Service with Courtesy" is the motto most prominently brought out on the folder.

Get People into Store

"The secret of what success I have had," said Mr. Wallace to Men's Wear Review, "is first to get people into your store and when you get them into the store give them what you advertise. If you don't do this, if you have sold something that is not what you have advertised you lose the confidence of your customer, a confidence that you never regain." In getting after the boys' trade, Mr. Wallace is at present running a little scheme that seems to be working out very successfully. He has for distribution amongst the boys a red button on which there are numbers. These buttons are printed in duplicate and it is the object of any boy who gets one of these buttons to find the duplicate which will be in the hands of another boy. "Find the boy with the number the same as yours," reads the button, "both come to George Wallace's, Guelph, and each receive a $5.00 suit of clothes free of charge."

Mr. Wallace also presents his customers with a clothes brush with his name on it. He had equipped a number of the local dray wagons with large umbrellas which display very conspicuously his name and the things he stands for in the clothing business. At the different fairs that are held in Guelph and that section of the country, these umbrellas also figure very prominently.

Mr. Wallace has found that it has paid him to have a cleaning and pressing department in connection with his store. He started this department under considerable difficulties and had to send a man out to get work to keep himself going. It was many, many weeks before the department was a paying one, or even paid for itself; but now that he has it in good working order, he believes that it is a considerable asset to this business. Not only does he keep the suits he sells in good condition, but others bring their cleaning and pressing there and this is a means of introducing himself and his goods to these people. Mr. Wallace believes that it is in the interests of the retailer to not only sell the suit, but keep it in good shape after it is sold. It is a guarantee of that suit and of the man who sells it, and the wearer is not only pleased but impressed by the fact that his suit has always been in good shape and looked like new until it was practically worn out. He feels that he has retained the custom of many young men and older men, too, through this department. He was careful to select a man who was well known locally as a good tailor and this has always been a factor in the success that has attended this end of the business.

Is Running a Sale

Mr. Wallace, who advertises himself as the "Henry Ford of the Clothing Business in Guelph," is running a sale at the present time and has had good results from the novel advertising that he has been running. Along with other retailers with whom we have talked, he believes that now is the time to get rid of the high-priced merchandise to make way for the cheaper lines that, he believes, are coming in the Spring.

Will Keep Perpetual Inventory

In the clothing end of the business, Mr. Wallace has recently started the perpetual inventory system of keeping track of his stock. Next year, he says, he will install it in all lines carried in his store.

Banks' Action Alarms Retailers; Will Welcome Lower Prices

J. A. Sword, of the Sword Neckwear Co., Ltd., of Toronto, will welcome the day of the $7.50 and $10.00 neckwear. He says, looking back over his thirty years' in the neckwear game, that there is more in it at that price than at the present high prices, because there is considerably more of it sold. Moreover, he believes that now is the time to get rid of high-priced lines, and he is doing it himself if special inducements will count for anything at a time when retailers seem ill-disposed to buy. "The manufacturer will lose money rather than hold his present stock. He will clean up his high-priced lines, then if there comes a reduction he will be in a position to take advantage of it."

Mr. Sword says that retailers are buying but very little just now. "The banks have cut down the credit of the retailer and the manufacturer alike with the result that the retailer is nervous about buying for future. I know a retailer who usually got about $4,000 credit at this time of the year and who was told by the bank that he could not get any credit now. There are many more just like him. The result is that the retailer is very conservative about his buying."

It is Mr. Sword's belief that prices of neckwear will be lower. "There will be no drop in the price of the raw material for Spring, unless it be on American lines; Swiss and English silks are as stiff in price as they have been hitherto. Any reduction will have to be made by the manufacturer who will sacrifice profits to protect himself, and it is also up to the retailer to take less profit."

Mr. Sword regrets that the suggestion made by Men's Wear Review some months ago that a sales tax be imposed rather than the present form of luxury tax was not followed at Ottawa. "The neckwear men should have gone to the Government at that time and asked that a certain per cent. sales tax be imposed by the manufacturer."

Market Conditions Reveal Unsettled Conditions: Spring Lines are Still Moving Very Slowly

Some Big Reductions Are Being Made in High-Priced Lines—Still No Indication That Spring Lines Will be Much Cheaper Unless Labor Costs Break—Wholesalers Giving Trade Advantage of Any Price Reductions—Some Good Sales of Fancy Vests—The Markets at a Glance.

MARKET conditions truly reflect the uncertain times through which we are passing in the clothing and haberdashery trade. Business in both the wholesale and retail fields is jerky. Two factors, their proportion of influence being hard to determine, dominate the situation—the weather and the disinclination of the public to buy unless unusual values are offered. There is still little inclination on the part of the retail trade to place Spring orders; manufacturers and wholesalers have stated to Men's Wear Review that big inducements are often fruitless in many of the lines of men's wear. Immediate business in the wholesale houses is spotty. Many orders are coming in, but they are small ones and show that the retailer is buying only from hand to mouth. Unemployment in many of the manufacturing plants is on the increase, though efforts are being made to keep as many hands employed as possible by shorter hours for all and fewer days in the week.

CLOTHING

Clothing is very quiet; retailers are still inactive so far as Spring is concerned. A number of the houses that have considerable high-priced clothing on hand as a result of the many cancellations that came into them during the last six months are offering big reductions on them. Some retailers have been offered clothing at a reduction of as much as forty per cent. on made-up lines. It looks as if good lines could and would be bought cheaper from now till the turn of the year than when the Spring lines are offered, lines which will be manufactured from piece goods bought at as high a peak as has obtained for many year, and at productive costs that, at present, show little signs of lowering.

The wage question, at present, is of speculative interest. One of the large manufacturing plants in the United States a few months ago closed down because they were unable to book business at prices they were obliged to ask on account of high producing costs. The management of the factory frankly told the staff what was what, that they were unable to sell their lines cheaper than they had been offering them on account of the high wages that had to be paid. The factory doors were closed. Then the members of the manufacturing staff got together, talked the matter over for some time and finally decided to offer their services at a reduction of twenty-five per cent. Manufacturers here state that the union will make every effort to maintain the present wage scale even though they have to work fewer hours of the day and fewer days of the week. One of the possibilities of the situation is that enough workers will break away from the union out of sheer necessity to bring down labor costs.

Manufacturers say that business in the West is very quiet, in spite of the big wheat crop and what it means to that country.

HATS AND CAPS

The best business being done in hats and caps, so far as future placing is concerned, is in straws for next Summer. Retailers are buying quite freely. Travellers started out with straws some twenty per cent. higher than last Summer but, in some cases, there have been two reductions since then, bringing the price down to where it was last year.

Wholesalers are giving the trade advantage of every reduction they can in prices. Some of the mills have caused this step to be taken once or twice quite recently by reducing their prices from $2.00 to $6.00 a dozen on certain lines of felts. Wholesalers point out that this creates further uncertainty in the minds of the retailers because, having been notified of a reduction, they wonder if a further one will not come their way and if it is not advantageous to wait for a time; however, they are, as has been pointed out, giving the trade every advantage that comes their way.

Very conservative houses across the line and in England are writing to Canadian wholesalers, practically notifying them not to be wholly guided by previous quotations that have been made to them and asking them what lines they are interested in particularly so that they may make fresh offers on them. Both manufacturers and wholesalers urge that the trade place their requirements so that manufacturing can be proceeded with; and they point out that the prices will be adjusted according to conditions.

HOSIERY AND NECKWEAR

Hosiery men say that the trade is buying from hand to mouth. They are getting quite a number of orders but they are small. Prices here do not reflect some of the rather startling reductions that have been made across the line on lines of cotton hosiery. Mill men say that on some of the coarser workingmen's socks for Spring the price will be a little easier. In neckwear about the same condition obtains with regard to orders; they are spotty. Prices, however, are undergoing sharper fluctuations and some big reductions are being offered. A necktie that will retail at one dollar is easily

within sight again and some very good lines can be bought at reasonable prices.

FANCY VESTS

The season has been a good one for fancy vests. It needs something of this nature to brighten up the season and these creations have not had a run now for some seasons. There ought to be a good chance to make some money on fancy vests during the coming Winter months. Well-dressed men will soon respond to something new and tasty in the way of dress. Retailers report that they have done very well on the lines they have carried so far.

UNDERWEAR

Underwear still is quiet here as it is in the United States. Buyers do not seem inclined to go into the market at the present price level and travellers state that the retailers are not disposed to book orders at the present time.

SHIRTS AND COLLARS

Reports from the shirt and collar manufacturers indicate that no drop in price has yet occurred and domestic brands are quoted as high as ever. Salesmen have been out now for the past month, and report that while orders are not coming in so freely as on the same trip in 1919 the response is fair. Merchants are buying in a much saner way; they are buying for requirements only and are not speculating. This tendency is not unwelcome to the manufacturer, who is thereby enabled to catch up with the business that has been booked so far ahead. In the first place, this applies to yardage, much of which is yet undelivered, and also to the finished garment.

Some merchants are holding off from buying, hoping thereby to obtain shirts at cheaper prices. So far however, there appears to be little likelihood of any decline, and prices are expected to remain firm, notwithstanding the decreasing demand on the part of the consumer. It is probable that next year's prices will show a recession but until the stock offered for the Spring of 1921 is disposed of there cannot be much change. Even when the benefit of the revised prices in raw cottons does reach the shirt market, it is said that the reductions will not be anything like what some dealers are expecting.

Bd. of Commerce is No More

The Board of Commerce is no more. Perhaps the last remaining office to be performed will be performed by the Privy Council when they preach the burial service over this body, a service in which they will state that the board exceeded its powers in trying to fix prices and profits. At all events the chairman, Capt. William White, and the other two commissioners, F. A. Acland, Deputy Minister of Labor, and Major Gerald Dillon, have handed in their resignations, which the Government reluctantly (?) accepted. Capt. White reverts back to the secretaryship of a board which exists in name only, and Mr. Acland goes back to the labor department of the Government. "No appointments to the vacant positions will now be made," said Premier Meighen, and when the decision of the Privy Council is given, "It will be for the Government to decide what should be done." And we venture to say nothing "will be done."

The knock-out blow delivered to the board was delivered by the very body that created it — the Government. Apparently there was fear that the creature of their hands would finally destroy them. Its death followed the sugar issue. The previous members of the Board of Commerce had promised the sugar refiners protection on a falling market, just as they had sought to give the public protection on a rising market. The order which they issued, and which was suspended by the Government, was a perfectly logical order in view of the promise that had been made. But it got the Government in wrong with the people. And so the order was suspended and the members of the board, to retain their self-respect, resigned.

And the whole story in a nutshell has been told in these columns before, namely, that prices cannot be fixed or regulated artificially. Competition has been, is, and always will be, the regulator of prices unless there be a combination in restraint of trade. No one ever believed that retail clothing men were a combination in restraint of trade, and if there are combinations in restraint of trade there are laws on the statute books of this country to prosecute them. The Board of Commerce was created as a shock-absorber for the Government, to absorb an outcry against high prices, high prices that were created by the people themselves by extravagant buying and demand upon demand for higher wages. And the Board of Commerce has been a failure. It was doomed to failure even before its personnel was brought into being.

Elucidates New Customs Ruling

IN view of the misunderstanding of the Customs Department ruling regarding the valuation of imports for duty, a definite ruling has been issued, as follows: All invoices shall be made out in the currency of the country when the goods are imported, or in the currency in which the goods are actually purchased. And in computing the value for duty of such currency the rate shall be based upon the actual value of the standard coins or currency of such country, as compared with the standard dollar of Canada. It will be necessary for the exporter to put on all invoices the following declaration:

The fair market value for home consumption at the time shipped shown on this invoice is £.. s.. d.. in paper currency, and is equivalent to £.. s.. d.. in gold sovereigns, as compared with the Canadian dollar, on the basis of $... to the pound sterling.

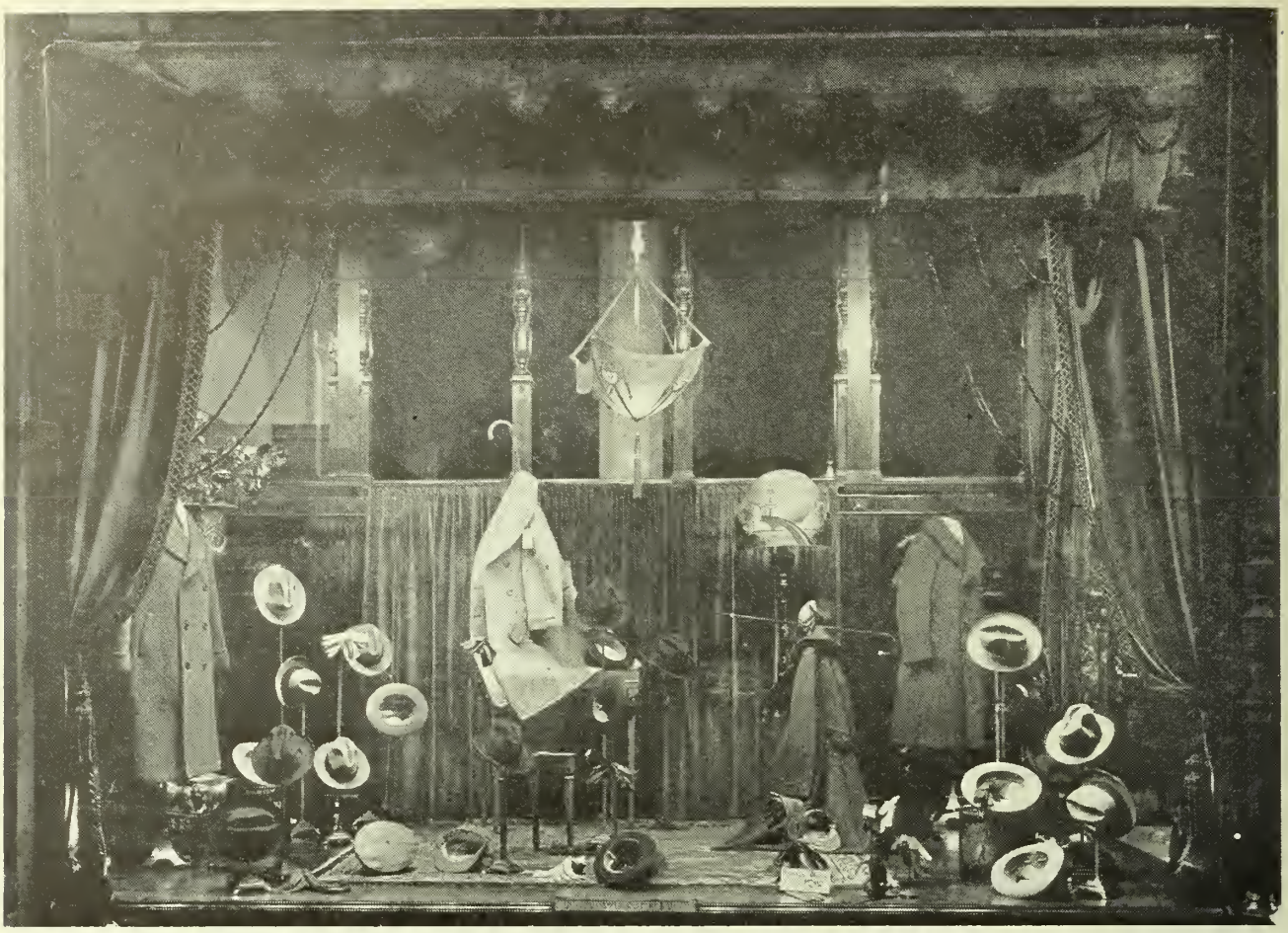
To make that perfectly clear we may give the following example: Supposing that an invoice shows that the fair market value for home consumption at the time shipped is £100 in British paper currency, and the rate of exchange on the said date is $3.9946, then the equivalent in gold sovereigns would be £80, on which latter amount the duty would be payable at $4.86 2-3 to the pound.

The British exporter will, of course, obtain the current rate of exchange from his banker on the day the invoice is made out, and the Canadian Customs will issue a bulletin weekly, showing the minimum and maximum rates for the week, for the purpose of verifying the exporter's statements.

The Customs Department will allow refunds for the amounts of duty overpaid since July 22, 1920, if certified amended invoices are forwarded with the above statement and signed by the exporter.

The pre-war values of standard currencies are still recognized whether of gold or silver. The difficulty is that no European Government would acknowledge that its paper currency has depreciated from its standard gold and silver currency, even if it had stopped payment in specie.

Therefore, exporters make the above declaration for the benefit of importers who pay the duty, not acknowledging depreciation of their own currency, but only relatively to the Canadian dollar.



Above is a picture of a window shown by Fairweathers, of Toronto. The beauty of this window is greatly enhanced by the simple use of rich-colored draperies at the back and the curtains forming the arch. The window is not too elaborate for any window, be it either large or small, with the possible exception of the arch effect. A background of rich-colored drapery makes a most attractive background and is a rich setting for a few pieces of merchandise. The fewer pieces of merchandise that can be used without giving the appearance of being stinted or empty, the better. This is a large window and there are, comparatively speaking, only a few pieces of merchandise in it. In the ordinary window, such a display fashioned after this pattern would be effective if not more than three pieces of clothing, a couple of hats and a pair of gloves and walking stick were used. Try it out.

Novelty Lines for Christmas; Webbed Goods, Leather Belts, Umbrellas

RETAILERS will be interested in hearing that all classes of webbed goods, including suspenders, garters, armlets, etc., are slated for a decline of from five to fifteen per cent. for the coming Spring season. This means that present prices will hold until the month of February, when revision may be made for Fall selling.

Leather belts are reported as still firm in price, for no effect from the drop in raw skins can be felt in the finished product for a long time to come. Even at the present prices asked for belts, the manufacturers say they never paid within 25 per cent. of the top price for hides, and therefore the raw stock must drop tremendously before the slightest decline in price will be apparent.

Leather and composition belts of all kinds, especially with an initialled buckle, are expected to be strong sellers this season.

Although the cost of cottons has depreciated, yet very little decline in the prices of umbrellas has yet taken place. The Japanese handle finds favor among discriminating customers. Apart from the Japanese crooks, there are innumerable varieties of Bakelite handles, for men's as well as women's use. The price of silk umbrellas shows a slight decline, but is scarcely noticeable when the price of some of the newest handles is taken into consideration.

Walking sticks have come into their own once more, it is said, and the younger man will carry such novelties as the pearwood cane with real horn ferrule or a malacca with silver tip. Inlaid ebony with Bakelite tips and rings are also strikingly new. Other good makes are shown in rosewood, imitation snakewood and maple, in light weights and colors. Prices are steady, although a slight effort may be made to reduce costs on account of the tax upon all such articles.

Retailers report a steadily increasing demand for umbrellas and canes now that the military outfit is completely a thing of the past, and men have once more become accustomed to civilian life. Incidentally, the high cost of wearing apparel has something to do with the vogue for the umbrella, and many a hat owes its life to the protecting cover of a good serviceable one.

Four mills of the American Woolen Co., in Lawrence, Mass., closed down on November 4 for the remainder of that week, and started out on the next week on a four-day-a-week basis. Previously they had been running on a six-day shift but with only 50 per cent. of the personnel. The reason given for the change of schedule is lack of orders.

There are some stocks which every retailer can order in advance with reasonable safety. If he orders them now he will at least be sure of having these when the buying starts. While there is, at this time, great danger in overbuying, there are also dangers to be avoided in refusing to buy legitimate needs for certain business.

"Steady Boys, Steady"; Stability and Foundation Will Be Decisive Factors in the Business Future

J. A. Haugh Points Out the Desirability of Mutual Confidence Between Manufacturer and Retailer on a Declining Market—Retailer Should Not Expect Legitimate Manufacturer to Meet Every Man Who is in Difficulty—Prices Are Coming Down and He is Glad of It.

"STEADY, boys, steady." J. A. Haugh, of the Haugh Manufacturing Co., Toronto, is not a sailor; but if he were to send out a message to the trade at this time it would probably be couched in these nautical words. That we are on a declining market, he states quite frankly—and is glad of it, too—but that every effort must be made to prevent prices going down in toboggan fashion has impressed itself upon his mind very clearly. It is a time when manufacturers, wholesalers and retailers should seek mutual understandings and have mutual confidence in one another. Moreover—and this, we think, is not less important—it is a time when stability and foundation will tell and will count from now on more than they have during the last few years. The time has passed when the manufacturer and his staff of representatives were order-takers; the time has likewise passed when the retailer occupied much the same position with regard to the consumer. The warehouses of the manufacturer and the wholesaler are no longer barren of goods; the shelves of the retailer are no longer empty, and goods can be had without much difficulty. The price-arrow is turned downwards and the thing for manufacturers, wholesalers and retailer alike is to prevent such a rapid slump in prices that unnecessary losses will be occasioned all along the line. Mr. Haugh, like many another man with whom we have talked, regrets that we are somewhat susceptible to the panics that sweep the country to the south of us; it is, above all other times, a time for sane action and matured judgment.

Business Must Return

Mr. Haugh is not apprehensive about future business and he is giving expression to his faith in the future by manufacturing every yard of material he has in stock into overalls, working shirts, etc. It will return some day as surely as the daylight follows the dawn. "After all," he says, "the world is but a multiplication of individuals and when I want to tackle a problem to solve it, I start out from the individual and that individual is myself. I can hold off buying things that I am accustomed to buying for so long a time but the time comes when I will have to re-stock, when I will have to go into the market again. It is the same with trade in general. How long can the consumer, the retailer and the manufacturer hold off buying? Maybe there are many men who will make their present suit of clothes do until the Spring, but sooner or later he will have to have that new suit of clothes and the retailer will have to have the goods to sell him."

Pre-war Prices Would Be Calamity

"People who are holding off for a return to pre-war prices do not know what they are asking for," said Mr. Haugh, "and it would be a great calamity if those prices did return. We are on a declining market, there is no doubt about that, and I am glad of it. It will be better for the trade in general when things are more normal, when the law of supply and demand is more evenly regulated. There is not a manufacturer today who is not taking a loss and who is not willing to take a loss; but there must be mutual confidence between the manufacturer and retailer if heavy losses are not sustained all along the line."

A Reasonable Statement

In speaking of the action of a number of houses in making somewhat sensational cuts in their prices, Mr. Haugh expressed the opinion that such action was prompted either because enormous profits had been made and that such houses were able to make this cut without feeling it to any great extent, or that their action was forced upon them by the banks. "At the same time," said Mr. Haugh, "the legitimate retailer must not expect the legitimate wholesaler or manufacturer to meet every man who is forced to unload because of some difficulty." It was at this point that Mr. Haugh cautioned stability and sane action. Retailers should not expect houses of long standing that have carried them for years through sunshine and storm to meet the temporary price fluctuations of mushroom concerns that are being forced to the wall because of financial difficulty. "It is a time when stability and foundation will count, and these will tell more and more from now on," said Mr. Haugh.

TELLS STORY OF LOCAL INDUSTRY

The Canadian Re-Construction Association's information service department, which favors a protective tariff, has issued the following statement concerning Winnipeg industry and tariff influence:

"A minor but striking example of the value of a protective tariff to new industries is furnished in the experience of shirt and overall manufacturers in Winnipeg. Established some twenty-five years ago, this local industry has progressed steadily until today it includes eight manufacturing concerns, using $1,500,000 capital, employing 750 persons, and producing goods to the value of $2,500,000 annually. Approximately one-third of this value is distributed in pay to the employees. A substantial proportion of the materials used are purchased in Canada, so that employment is provided indirectly for other workers. Selling prices are based upon actual cost of production and have never been higher than the prices of similar goods when made and sold in the United States, except to the extent that Canadian costs are increased by revenue duties on materials. Competition in the industry is keen.

"The Canadian tariff duty on imported shirts and overalls is 35 per cent. under the general and 25 per cent. under the British preferential schedules, but the net protection is not large, inasmuch as imported colored cotton goods used in the manufacture of shirts and overalls are dutiable at 32½ per cent., buttons at 35 per cent. and buckles and slides at 30 per cent. The United States, with much larger and stronger domestic industries manufacturing similar goods, maintains a tariff of 30 per cent. against imports of such articles."

OTTAWA NOTES

Myles, clothier and furnisher, Sparks Street, Ottawa, is running an alteration sale, his present space having become too small for his business that is rapidly expanding.

W. Abelson & Sons, Bank Street, had their stock of clothing considerably damaged by smoke from a fire in the adjoining premises recently, but good work stopped the fire getting directly into the store.

Blair's, Limited, liquidation sale came to a close on Saturday night, October 9th, the local papers carrying an announcement that the store would be closed Monday, Tuesday and Wednesday for stock-taking. Mr. E. R. Fisher, well known men's furnisher, Sparks Street, has purchased the remainder of the stock, as well as the fixtures in the store.

Humanizing the Retail Store: Insurance, Sick Pay, Sick Committee

Policies That Have Developed With the C. H. Smith Co., Ltd., of Windsor—Length of Service Not Considered in Life Insurance—Cutting Down of Working Hours—Keeping Track of the Health of Employees.

WHAT is the test of "system" in a business? Perhaps there are two real tests. The first is the business itself. If, by means of a perfect system that regulates every department in a store so that the entire organization moves along like clock-work, the business progresses from year to year, grows bigger, makes more friends, and sells more merchandise—that, surely, is a satisfactory test of the system that regulates the whole store. It can truthfully be said, in such a case, that the system is all right, that it is not burdensome, and that the returns justify it. Then, there is a second test. One can easily imagine a store being so systematized that it has lost its soul, so to speak, that the employees are mere pawns in the great commercial game, that their usefulness to the firm begins and ends with their ability to sell goods and to get gain for the firm. In that sort of industry there is no humanity; and it has been the lack of humanity in industry that has resulted, to a considerable extent, in the unrest and discontentment in the labor world to-day; a discontent, however, that has carried certain elements of the labor party far beyond the bounds of reason.

Proof of the Test

How has the firm of C. H. Smith Co., Limited, stood up under this test? Has it progressed? Is it human? It has progressed because behind it there is a driving, progressive personality in the person of the president and the general manager, C. H. Smith, and because it is human. The progress of this institution is, in no small measure, due to the system that governs the whole store life and management. A man who started a business in Windsor six years ago in a store on one street with a floor space of 15,000 square feet, and who now occupies a store that faces three streets with a floor space of over 63,000 feet; who knows at six o'clock every night the exact amount of business done by every one of the more than twenty-five departments in the store; who knows on Saturday night every detail in connection with every department of the store, down to the number of parcels that have gone out, the number returned and why; who can tell you at six o'clock every night the exact amount of stock on hand in quantity and value; who has so systematized his business, as he told the writer once, that he could step out of it and it would run on just the same as if he were there—such a man can surely be cited as the exponent of a system that is a success.

What of the humanity of the business? A store, the salaries of whose departmental heads is, in a large measure, limited only by their own initiative and ability; whose employees' lives are insured by the firm; whose working hours have been cut from 8.30 to 6 o'clock five days of the week and to 11 o'clock on Saturday to 9.00 to 5.30 o'clock for five days and to 9.00 o'clock, on Saturday night; who give expression to the "family" spirit with which the whole institution is infused to the extent that they organize their own committees for visiting the sick, sending flowers to them and visiting them; and who take such a pride in the opening of a new quarter of a million dollar addition to the firm's buildings that they undertake to fill the whole store with a profusion of flowers of their own volition instead of allowing the firm to do it at their own expense—well, surely, this is some acid test of the humanity of the business. And the test rings true; it would be difficult to find a happier family anywhere.

"We pay only on time cards," said Mr. Smith in explaining the sick fund of the store's life. "If there is sickness, the one sick reports to the department manager and he to the merchandise man in charge of that department. This man makes application to the office for sick pay according to the sick pay scale. We know at the end of a given period what we have had to pay out for sickness and where the amounts have been paid, and under this system we have a good record of the health of the employees. After an employee has been with us for six months, we pay full pay for the first eight weeks of sickness; the next eight weeks we give half pay, and the third eight weeks we give quarter pay. Where service has been particularly meritorious or long, the scale is graded in consideration of such service. Of course, we pay for public holidays.

"At the end of January of each year, every one in our employ is given a life insurance policy, starting at $500. We have just two grades—department heads and salespeople. The length of service is not taken into consideration at all; length of service in this respect means nothing to us. You can easily see that a person may be in our employ for years who is not necessarily as valuable to us as one who has been with us a shorter length of time. In the case of old age or meritorious service, the policy may be continued even after the person has left our employ.

Flower and Sick Committee

"The flower and sick committee is composed and organized by the members of the staff themselves. Five members of the staff compose the committee—two men and three women; there is a chairman and secretary. Contributing to the funds of this committee is entirely voluntary on the part of the members of the staff and I am glad to know that practically every member of the staff assists this committee in their work. The members of the staff contribute five cents a week and this money is kept in an entirely separate fund which is in the hands of the staff committee. This money is used to provide flowers, fruits and other comforts for sick members of the staff. The members of the committee also visit the sick. At the end of the year, if there is a surplus on hand, the staff make donations to local organizations which are doing special work around Christmas time."

Nickname Still Clings "Ginger" Stewart, He Knows

Many a man is going through life with a nickname attached to him that dates back to some little school incident or some trait of character that is all too apparent in his general make-up. And if the name does stick, why not capitalize it? At least, that is what H. O. Stewart, of Belleville, thinks. If one were to step into Belleville and ask to be directed to the store of Mr. H. O. Stewart, the man of whom the question was asked would probably stare in blank amazement at the questioner. But if one were to say "Where is Ginger Stewart's store?" there would be no hesitation. Everybody knows who Ginger Stewart is, and "Ginger" makes no effort to avoid the nickname. In some way or other, there came to be associated with the nickname the phrase, "He knows." "Ask Ginger Stewart; he knows," is a common phrase applied to this gentleman, whose hair, by the way, suggests the "Ginger."

Ginger Stewart uses the phrase in all his advertising. There are billboards all over the countryside, announcing Ginger Stewart of 236 Front street, Belleville. He is going to carry the phrase into all his advertising. Shortly, he is going to issue a card, which he will send out once a month to all his friends and prospective friends, suggesting to them certain articles of clothing or men's wear that are seasonable and desirable. "Ask Ginger Stewart; he knows," will feature on the advertisement; and this will probably cling to him as long as he serves the men of Belleville and vicinity.

Beauty Show for "Bertha": Pocket Makers Breakfast in Bed: Russians Forty-Five Per Week

IT is not likely there is much truth in the following report which appeared in the Mail and Empire recently, but there are one or two good things about it. Retail men know that labor costs are the chief reason for high prices, and this item sets out some of the reasons why labor makes high demands with regard to wages. "Beauty shows," "breakfast in bed" and "$45 a week to Russians" do account for some things after all.

Chicago, Sept. 21. — "Clothing prices must come down; they are too high," Frederick Levy, president of the Retail Clothiers' Association, told a thousand members of that organization to-day. Clothing dealers from all parts of the country are here to discuss the details of the trade.

From the delegates some bits of good news were gathered. One is that woollens will be cheaper in the spring. The manufacturers are beginning to catch up.

The price of clothes, however, will drop slowly so long as girls from Russia get $45 a week.

The average wage for needle trades is $47. The sample shop has gone. Bertha, the sewing machine girl, goes regularly to the beauty show now. She is getting to be a regular chicken, silk hose and everything.

The pocket makers are the real aristocrats in the clothing business now. In some cases they get $100 a week. They have entered that class that can take breakfast in bed.

Prices were the main topic at to-day's session. Levy said clothing prices must come down, because they are too high.

But Fred Voiland, a director of the association, gave a better reason. He said the public had rebelled against high prices.

The Old Clothes' Clubs, he said, "have struck the right note. That was the public's way of registering a protest against an intolerable situation.

"Men who could afford to buy clothes at the high prices refused to do so, with the result that the market is overstocked."

"THE KEMPTON"

Model shown by courtesy of Hoffman, Ducoffe & Co., Montreal.

This new two-button "University" model, shown for Spring and Summer, 1921, is developed along young men's lines and features a pointed yoke in front and back.

The two slanting patch pockets shown are of generous size, lapels fairly long and belt all round, which can be buttoned inside the coat, showing a three-quarter belt effect. The back features two inverted box pleats extending from the yoke to the belt and from the belt down to the end of the coat.

Shopping Passes to Employees

System Used by C. H. Smith Co., Ltd. of Windsor

Purchases by members of the staff of the C.H. Smith Co., Ltd., of Windsor, is, like all other phases of the store life and management, handled in a thoroughly systematic manner. Members of the staff are required to pay cash for the goods they get and this rule is not violated even by the president himself or the members of his family. A liberal discount is given and there are certain hours during the day when the members of the staff may attend to their purchasing if they so desire. There is a regular store pass, a copy of which is seen on this same page. Any one in a department who wants to shop throughout the store makes application to the department manager who knows if that person can be spared from the department during the busy hours. The hours set apart for shopping are from 9.30 to 12.00 in the morning. Discounts are given only during these hours.

Members of the staff can either pay with cash or give an I.O.U. If the latter is given, it is deducted from the weekly pay at the end of the week and the I.O.U. is returned in the pay envelope.

Upon application, these shopping passes are issued and if the person to whom the pass is issued makes purchases in several departments, he or she must have as many passes as departments where the purchaset are made. If after making the pass ous it is not used for some reason or other, it is returned to the manager. Where sales are made, the shopping pass is sent in with the sales slip and, in this way, a record is kept in a simple folder whereby, at a glance, the purchases of any employee can be ascertained.

"The firm endeavors to generate loyalty amongst the employees," said Mr. Smith to *Men's Wear Review*, "and we encourage them to buy here, though no methods are used to compel them to buy here. If we find out, for instance, that a number of employees are not buying some line we have in stock we can possibly find out why they are not buying it; there may be something wrong with that line, and we want to find ut about it."

This pass must go with sales check to office

SHOPPING PASS
Hours: 9.30 to 12 o'clock

M..... ....

This pass entitles bearer to regular store disc't
Not transferable

Time issued..... Date.....
Good only for day specified

No discount allowed on sale goods

H. SMITH COMPANY, LIMITED
15 Sandwich St. East 12-14-16 Pitt St. East
28 Ouellette Ave.

Per.....

Amount of purchase..... Dept.....

Above is a copy of Shopping Pass used by C. H. Smith Co., Ltd., of Windsor, Ont.

Suggestions for Show-Cards for Seasonable Merchandise

"A Window Without a Show-Card is Like a Book Without a Title"

PLENTY OF DRAWING POWER IN THESE MAGNET CORDED MADRASES.

CLEVER CLOTHES FOR MEN WHO WISH TO BE DRESSED CLEVERLY.

THE MOTHER'S CHOICE—THESE CLOTHES SAVE TIRED FINGERS.

TONE UP WITH TOPMOST QUALITY—BUY ONE OF THESE HATS.

QUALITY—A MATTER JUST NOW OF COMMON SENSE.

YOU CAN'T ADD ANYTHING TO BEST VALUES.

VALUE IS THE MOTTO OF OUR BUSINESS AND THE FEATURE OF OUR GOODS.

A NOVELTY A DAY KEEPS THE COBWEBS AWAY

VALUE AND QUALITY—THE WORDS ARE WOVEN INTO THE GOODS.

GOOD CLOTHES, LIKE OPPORTUNITY, KNOCK AT YOUR DOOR BUT ONCE—HERE IS YOUR OPPORTUNITY.

IN THESE SHIRTS WE HAVE WHAT YOU SEEK —FAIR PRICE AND FIRST VALUE.

NECKTIE OFFERINGS THAT WILL WAKEN THE DEAD.

PUBLIC SENTIMENT DEMANDS LOWER PRICES —WE HAVE THEM HERE WITHOUT LOWER VALUES.

WHO WILL HELP REAP THIS HOSIERY HARVEST?

FINE LINEN MAKES THE GENTLEMAN.

MERCHANDISE THAT WILL RETAIN THE GOOD WILL OF THE CUSTOMER.

QUALITY CLOTHES WITH TAILORING BUILT IN TO LAST THE LIFETIME OF THE SUIT.

CLOTHES THAT RENDER THE FULL MEASURE OF SERVICE.

SNAPPY CLOTHES FOR THE NOBBY DRESSER.

EXPERT TAILORS, NOT TOILERS, MAKE THESE PERFECT FITTING SUITS.

THE STYLE SMART, THE FIT FAULTLESS, THE PRICE ——

BACK TO THE GOOD OLD TIMES—THE PRICE LOWER, THE QUALITY THE SAME.

LONGER WEAR IN LISLE THREAD HOSE OF DOUBLE STRENGTH.

THE BEATEN PATH OF THE WELL-DRESSED MAN LEADS TO THIS STORE.

THIS HEAVY-WEIGHT UNDERWEAR WILL COUNTERACT WINTER'S CHILL AIR.

TAKE CARE OF THE CENTS AND THE CENTS WILL TAKE CARE OF THE DOLLARS.

THERE IS NO QUESTION BUT THAT OUR FABRICS FOR SUITINGS ARE CORRECT. YOU CAN ACCEPT THEM WITHOUT HESITATION.

THE CLASS OF CUSTOM WORK THAT WE GIVE IS THE BEST AT MODERATE PRICES.

NEWEST FALL AND WINTER SUITS AND OVERCOATS.

SUPREME VALUES, CAPTIVATING STYLES, GUARANTEED QUALITIES.

THOUSANDS OF OUR HATS ARE WORN AROUND TOWN.

EXCELLENT QUALITY—POPULAR PRICES.

MODELS EXQUISITELY STYLED AT POPULAR PRICES.

A. J. McMichael has recently opened up a new store on James Street, Hamilton. He carries nothing but hats. In displaying them he uses rich-colored draperies which make a very effective and a very attractive window. As hats are his stock in trade, he dresses the windows frequently; in the midst of a hat season, three and four times a week. The fixtures he uses are very simple, and the d splay is added to by the use of walking sticks here and there.

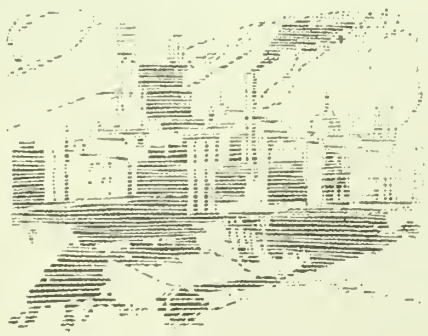
READJUSTMENTS MADE EASIER

Continued from Page 35.

that he has made enough to tide himself over the readjustment period. It is certainly advisable that the retailer refrain from putting his earnings in anything but legitimate business until conditions become more settled than they are. The action that is being taken by many retailers to do this is to conduct sales so that their high-priced merchandise may gotten rid of before prices which may be considered as representing a more stable level are ushered in. We cannot help but think that to get rid of high-priced merchandise is a wise policy at this time, although generally opposed to the principal of conducting sales at this season of the year. In some cases it may not be necesary to do it because stocks are clean and there is no pressure from the banks. In such cases we would advise against a sale but urge that special efforts should be made to attract custom during the readjustment period. The whole outlook in the retail clothing and haberdashery business has undergone a change in the last month, due to the fact that unseasonable weather has again threatened Fall business, leaving the prospect of heavy stocks on hand when the price of such stocks is likely to be revised downward. In the course of time, business will resume its normal volume and it is, perhaps, well that retailers be ready to handle the new goods at whatever prices may obtain at that time.

Look After Collections

It is also a time to look after collections. There is plenty of ready money in the country and if there are outstanding accounts they should be collected without delay. It is not impossible that there may be considerable unemployment during the winter months when the period of readjustment will, perhaps, be the most acute. It will then be both harder to collect money and to sell merchandise; that is a double reason why the money should be collected now and why assets should be liquidated to meet financial obligations.



It is no time for panicky action but for sane, sound judgment. After the first shock of the great calamity that broke upon the world in 1914 had passed off, it was clear that a period of readjustment would have to be passed through sooner or later. We have all been talking about it and should have been planning for it. Now that it is here, there is no reason to be alarmed in the slightest degree. Canada was never in a better position to face a period of readjustment. The future of business is certain and we believe that the present period of unsettlement will last only a few months and then we will get down to lower levels with more stable business conditions all round. In the meantime, retailers should protect themselves, for in so doing they are helping to stabilize conditions and bring about a speedy return to normal business.

Present Stocks Should Stabilize Prices: Reduction Only Through Lower Labor Costs

C. W. Cook, of Cook Bros. & Allen, of Toronto, Says That Canadian Manufacturers Protected the Retailers by Buying Before the Peak in Prices Had Been Reached—Attitude of the Banks and Newspaper Propaganda Has Resulted in Small Spring Placing Orders.

THAT the retail trade should not be asked higher prices for woolens so far as present conditions indicate is the opinion of C. W. Cook, of Cook Bros. & Allen, Ltd., of Toronto; in other words, clothing prices should not be higher. Of course, that is not applicable to an indefinite period of time but, in Mr. Cook's opinion, it should cover many months, admitting the possibility of another jump in prices. It is conceivable that clothing prices may even soar again, though this is not the opinion of most men, not at the present time, anyway. But, for instance, if Russia should suddenly enter the world's markets again, England would be the first country invaded for almost limitless quantities of woolens. Up would go the price of woolens again, though the upward bound might not immediately affect the price of clothing here, just as the downward tendency of woolen prices has not yet affected the price of clothing. Present stocks in manufacturing plants might have to be exhausted before the increase was felt, because there seems reason to believe that the banks will refuse further extended credit until stocks are reduced. Or, on the other hand, the refusal of merchants to place spring business might result in higher clothing prices, though it would be slight. It would simply be a question of labor. Manufacturers will not make up goods without orders; if the orders pour in at the last minute, it may again resolve itself into a question of labor costs, with a scarcity of workers which means higher labor costs.

Believes We Are on Declining Market

But while Mr. Cook points out that woolens should not be higher, he believes that we are on a declining market, despite the fact that certain of the raw materials used in the making of clothing are still soaring in price and in spite of the fact that the present prices being quoted for woolens are not such as to justify the reduction which the consuming public seems to expect. "The manufacturer who makes money from July 1, 1920, to July 1, 1921, is lucky," said Mr. Cook to Men's Wear Review. "The manufacturer dare not raise prices even though things are costing him more." And the conditions which have brought about this state of affairs are, to Mr. Cook, very clear; in fact, they are well known throughout the trade. "I believe the banks have advised every one of their branches all through the country to curtail loans so that stocks will be reduced. The action of the banks in this respect has had a tremendous effect on business conditions as they are to-day, and the newspaper propaganda on top of this has fixed it. There is no doubt, I think, that merchants have carried too heavy stocks and we manufacturers are in exactly the same position. During the last few years, goods were difficult to get, no one was refusing anything, we were all taking goods when they came in. When the slump came, as it was bound to come, everyone had goods piled up, only the merchants were in a better position than we because they could cancel goods and we couldn't."

I think we will all agree that our industry during the past 12 months has experienced about every emotion possible in an industry. There was a royal scramble of business through the early months of last fall, accompanied by price changes; the general agitation of that period is still fresh in all our minds. Then through winter and spring months came price regulation agitation, accompanied by unjust and unwarranted attacks against legitimate business men of the country through the press, overall clubs, patch clubs, and about every kind of club that could be used. These things, combined with other causes, have created chaotic conditions that have benefited no one and wrought almost irreparable injury to a great industry.—Chas. E. Wry.

Did Not Buy at Peak Prices

Mr. Cook believes that the manufacturers protected the merchants against high prices better than most of them realize. They did this because they looked ahead and bought considerable quantities of woolens before the market had reached the top price. He pointed out that during the last few months worsteds had been quoted at from 40 to 60 shillings; now they were being quoted at from 20 to 30 shillings. "Canadian manufacturers never reached the peak in prices," said Mr. Cook, "few manufacturers in this country bought their present stocks when the prices were at their highest. They bought before these peak prices were reached and the prices being quoted to-day are just about the same as the prices at which most manufacturers bought their stocks. I had a British representative in here just yesterday and he assured me that there was no prospect of worsteds being cheaper for some years to come. They are now as low as they can be so far as the raw material is concerned; the rest is a question of labor and there is no indication that labor costs will ever again reach the pre-war levels. Moreover, the prices quoted to-day are not being guaranteed; representatives state that if the price advances again they will have to get the advances asked for at that time. Prices now are such, I believe, that there will be no further advances to the retail trade even though we are paying more for mohair and alpaca linings for next year."

Too Bad So Near the U.S.

Dealing with conditions in the trade at the present time, Mr. Cook expressed the opinion that it was too bad we were so near the United States where panics prevailed much more frequently than they did in England. The influence of the price-cutting waves that sweep over the United States periodically is felt here to a very marked degree. That merchants were buying very little for Spring was Mr. Cook's experience. The attitude of the banks and the newspaper propaganda combined were resulting in an absolute refusal on the part of the merchants throughout the country to place Spring business. He stated that he had recently offered some good lines to Toronto merchants at ridiculously low prices but they would not buy them at any price. He agreed with the view taken by Men's Wear Review last month that the ultimate result of this might again mean higher prices to labor and that unless manufacturers decided to absorb these costs themselves the retailer would have to pay more. It would simply result in a shortage of labor which, in turn, would mean higher labor costs with the same experience as the past year—lower production. Labor, he believes, is the crux of the whole situation: when labor costs go down, the cost of clothing will go down correspondingly, but not till then.

It is said that the sale of umbrellas is on the decrease, while the sale of raincoats is on the increase. Here are two things for the retailer to keep in mind: First, that the promotion of the sale of raincoats is policy; and, second, that more hats will be required because of the effect of the rain on hats. If, for instance men are going to have a "rainy-day hat" they will want a new one for best.

Women Heavier Purchasers Than Men: Custom is Well Worth Cultivating

Montreal Retailers Say That Their Trade is Becoming an Increasing Factor in Their Business—By Tact, Their Prejudices Can Soon Be Overcome and They Become Regular Customers.

WHEN a prominent Montreal dealer in men's clothing and haberdashery makes the statement that at ordinary times fully 40 per cent. of his trade is feminine, and at Christmas it is more nearly 60 per cent. of the total volume, it makes one "furiously to think" as the French put it. Thinking that some information of interest might be gleaned, a representative of Men's Wear Review interviewed one or two of the exclusive shops where the atmosphere is redolent of masculinity and a woman is as out of place as the fly in the proverbial ointment. The result was surprising on the whole.

"Yes, we are glad to encourage women buyers," replied one sales clerk interviewed, "but we certainly do hate to wait on them. They are without exception a hundred per cent. harder to serve than men are, and they worry the average clerk to death with silly questions and prejudices. Personally I'd rather wait on a store full of men any day than one woman, but I have to admit that they will buy far more than a man once they see what they want. On an ordinary morning, when business is slack," he continued, "a woman will not scruple to take up a half hour of my time making up her mind over a dollar tie, whereas a man would decide in a second. Women shop to put in time, but men only shop when they want something."

When asked whether women required any special sales methods, the department manager replied in the affirmative. "Women are the hardest proposition we are up against," he said, "because they never know what they want. If they have come in for socks for instance, and we say 'what size?' nine times out of ten the lady will say, 'Why, I haven't any idea,' or else 'Well my husband wears a ten boot, I think,' and later on it transpires than he wears three sizes smaller. Again they will come in and ask to see neckties, but have not the remotest idea what variety they want nor what color. I lately overheard one lady say to her friend, 'I don't see a thing here which would go with John's moustache,' and another lady wished for something that would 'go with a fair complexion.'"

"Mothers are worse than wives." he went on laughingly, "they come in here with their sons, many of whom are quite grown up, and they insist upon selecting the style and seeing it tried on. It's about the hardest job I know to sell a suit to a mother, for she is so used to dressmakers that she forgets that men's tailors are somewhat different. I had a mother this morning who insisted on having the lapels of a smart striped tweed coat ripped and turned in because a light stripe showed on the outer edge. I had a hard time explaining things to her," he concluded.

Women and the Tax

"Women don't mind the tax as much as men do," said another retailer, "if they want anything enough they'll pay the price, whereas a man will just walk out. Women are spoiled by the big department stores; they are used to dealing with unskilled, uninformed sales clerks, and when they enter an exclusive men's shop they act just the same as they would in a different type of store, and it irritates our clerks very much. If it were not that we display everything under glass and our ties and socks in groups on stands, we would be hard put to it to satisfy certain customers' requirements. Women aren't backward in coming in when they feel that they are wanted, and in many cases I do not know what many of their men folks look like, the shopping has been done by the women so long. We have customer's names on our books whose faces I have never seen, and yet I know exactly what kind of shirts, ties, and hosiery they wear and prefer. Women shoppers of this stamp do not require advice from our clerks; they buy handkerchiefs or whatever is needed in large quantities at Christmas which last their husbands or brothers right through the year. So you see, we find it pays to cultivate the woman shopper."

Tact is Required

Upon further enquiry the retailer said that he believed this aspect of his business was the most difficult. It requires exceptional tact and experience together with personality to qualify a sales clerk to cope successfully with women who shop for men. "Advice is not always welcomed" he said, "and therefore the clerk must do his utmost to close the transaction satisfactorily to all concerned by means of tactful questions relative to the age, coloring, size and preferences of the recipient of the purchase. The worst habit a woman can manifest is a firm conviction that loud, vivid patterned neckwear will make her husband look younger; it takes hard work to eradicate notions like that!"

Directions for Washing Gloves

"Put the gloves on, dip them in tepid water and proceed as if to wash the hands, using Ivory or any other white soap; rub one against the other until the dirt is removed; rinse in clean water thoroughly, then remove the gloves, press them between the hands to squeeze out the water; do not wring or twist; allow the gloves to dry slowly without artificial heat."

One Montreal glove manufacturer says that if the above directions are memorized by sales clerks and quoted when wash gloves are being sold, there will be no fear of damaged goods being returned. He supplies such directions with every pair sold, but says that half the purchasers never read them—hence the admonition.

The stores interviewed stated that despite the drawbacks mentioned, the backbone of their trade was undoubtedly that secured through feminine patronage, which seems to be steady from month to month. Faces, once known as casual shoppers, soon become familiar, when the atmosphere of the store is encouraging, and once a woman's timidity is overcome she will regard the retailer as her friend and advisor, and then the disagreeable side of business will be completely a thing of the past.

"Women's trade is well worth cultivating," is the opinion of the retailers; "they spend twice as much money as their husbands do, and when they possess judgment and taste it is a great pleasure to assist them, especially at Christmas, when shopping is so unusually burdensome. We seldom have husbands and wives shopping together, it is always the wife or the husband separately, and I believe this is typical of all the higher grade stores," concluded one man who has made a study of the woman shopper.

More is expected of the sales clerk in a man's store, perhaps, and feminine whims may seem trivial and irritating but during these days of uncertain business conditions, when the consumer is bent on getting 100 cents value for a dollar, it pays to cultivate the women who shop for men and to encourage their tentative and casual purchasing expeditions. Once their confidence and interest are gained no store is the loser in the end.

How New Departments Are Added to Business: Valuable Information From "Want Lists"

C. H. Smith Co., Ltd., of Windsor, Has Added Two New Departments Recently Because of the Information Gathered From These Lists—Get to Know What Business is Not Being Done That Might Be Done—Educates the Staff, Too.

NOT a little of the success which has attended the commercial effort of the C. H. Smith Co. Ltd. of Windsor is attributed by the president, C. H. Smith, to what is known in their institution as the "Want List". As a matter of fact, two new departments have been added to this large departmental store as a direct result of the data that is obtained from the salespeople throughout the store from these want lists. It is not a requisition for repeat orders of goods already carried, necessarily; it is rather a record of things people may be asking for which the store does not carry. For instance, a person might ask for an automobile. The salesperson would be disposed to tell the customer that automobiles were not carried in their store and let it rest at that. But that is not enough. The Board of Directors of the C. H. Smith Co. want to know that some one has asked for an automobile. Some day, they might decide to go into the automobile business; and the thing that will decide them can and will be traced back to these want lists. There will be on file in their offices these want lists which show that a great many people have been asking for automobiles, enough people, in fact, to justify their going into this line of merchandise. It is precisey this method that has led to the additionl of the two new departments in this store within a comparatively short time.

ercoming Departmental Spirit

The danger of a departmental manager is, sometimes, to forget that there are other departments in the store, or that it is desirable from the firm's viewpoint to branch out into larger business and handle more lines of merchandise. It was this which Mr. Smith had in mind when he outlined this feature of their store life to Men's Wear Review. "Too frequently," he said, "department managers pass judgment on what they want or don't want for their own department, whereas there may be demands coming in that might be profitably filled with considerable advantage to the store if these lines were stocked. Moreover, department managers are inclined to place orders in certain channels either through friendship or because they believe best values are attainable in a certain quarter. The result is that sometimes lines are starved because the particular representative from whom this department manager buys is not on the ground, or because the manager himself may be shortly going on a buying trip and may be holding off buying required lines on this account.

Not Noted Under Old System

"Under the old system when the manager of the department made out the want list, these discrepancies were not noted and we had no knowledge of unfilled requests for certain lines of merchandise.

"Under our present system every salesperson in the organization is supplied with want lists and on this list the salesperson must place everything asked for and not carried in stock by that particular department, or where they have failed to make a sale. The salesperson is allowed absolutely no discrimination in this respect; if the customer asks for a street car, it must be entered in this list, for who knows but that some day we may handle street cars? The salesperson doesn't know, and we want to know if there is a request for something we do not carry. The simple rule is that all things asked for and not carried must be entered on these lists.

"Another rule in connection with these lists is that the request for merchandise not carried must be entered as often as the request is made. This means that if the same article of merchandise is asked for five times in the day it must be entered that number of times. In this way we know how urgent the request is for a certain line of merchandise and we can govern ourselves accordingly."

Why It was Introduced

"It was brought to our attention," said Mr. Smith, "that a great many salespeople were being asked for merchandise that we did not carry and the customer was simply told that we did not carry this line. In many cases, we found that this line was carried in some other department. Consequently, when this want list was laid before us in the morning and we looked it over we were able to see that this particular clerk did not know that the thing she or he had entered on the list was in the store. We have found that this is a good way to educate our own staff as to the number of things we carry in the store and in which departments.

"In this way, too, the firm gets an idea of the things that are being asked for that we do not carry in stock. In the development of our business, these lists form the basis of new departments that are or may be added from time to time. We found out that many requests were being made for candy, with the result that we added a candy department to the store, knowing that the demand was such as to justify this step in the business. Still another department, the art department, was added to the store because of the data we obtained from these want lists.

"In checking over our several departments we know the business that is being done; but by these lists we also get to know the business that is not being done and which might be done. These lists are not handed to the heads of departments but to the merchandise heads and, after consideration, they are handed back to the buyers for them to look after.

"These lists have told us more about our business than we ever knew before and we have actually established two new departments as a result of the information we have gained from them. Looking at it from the firm's viewpoint, we are building up business not for one particular department alone but for the whole store. By these lists, salespersons are constantly reminded of the fact that this is a store of many departments, not simply one; and that we are building for the future as well as the present."

Dundas & Flavelles, Ltd., of Lindsay, are celebrating their sixtieth anniversary by a Great Diamond Jubilee Sale lasting 15 days. On the opening day of the sale they had the 45th regimental band, of Lindsay, playing in front of the store during the afternoon and special music by an orchestra in the evening.

WANT LIST.

Goods Asked For, Not In Stock

Dept..... Sales person..... Date.....

WRITE PLAINLY

EVERY REQUEST by Customers for merchandise not in stock MUST BE ENTERED on want list. This Rule Must Be Followed.

Note.—This is a copy of the Want List used by C. H. Smith Co., Ltd., of Windsor.

NEWS OF THE CLOTHING TRADE

John J. Rodgers has opened a men's furnishings and dry goods store in Hamilton.

D. F. Johnston, of Brock Street, Whitby, was the victim of a burglary early in October, when between $1,500 and $2,000 worth of clothing was stolen.

Harvey Murphy, of Nanaimo, B.C., has moved into his new quarters in the old Mercantile Store, corner Commercial and Bastion Streets.

Grafton & Co. recently celebrated their 68th anniversary.

Oak Hall recently opened up a fine new store in Brantford.

Frank Stollery's business is now known as Stollery-Teasdale. The partnership was recently consummated.

The Court of Revision in Toronto recently held that the association known as the Associated Clothing Manufacturers was an adjunct of the clothing manufacturers' business and was, therefore, assessable.

Clothing men and shoe retailers in Ottawa recently met to discuss the question of Government action in the case of the sugar refiners. The feeling of the meeting was that if the Government decided to come to the financial assistance of the refiners because of the previous action of the Board of Commerce, that they should also memorialize the Government to do the same thing for them because of the activities of the Board of Commerce and their effect on business. Mr. McKerracher was one of the leaders of the movement.

Max Rosenberg's store on King Street, Kitchener, was recently entered and several pieces of valuable cloth stolen.

Hedley Davidson, a thirteen-year-old boy of Woodstock, Ontario, recently had his thigh and leg crushed by a falling radiator in Lyon's store in that city. New radiators were being installed, and while the boy was sweeping out the store, one of them, which was standing against a wall fell on him. It weighed 900 pounds.

English made suits are said to be finding increasing favor in the United States.

Blair's liquidation sale is in progress in Ottawa.

M. Ducoffe, proprietor of the firm of Ducoffe Bros., Bridgewater, N.S., is advertising his business for sale. This firm commenced business in 1900, and is to-day considered one of the finest equipped stores in the Maritime Provinces, carrying a complete line of clothing, furnishings, ladies' ready-to-wear and general dry goods. Mr. Ducoffe is giving up the retail business and will devote his energies to other business interests. The store is located in one of the thrifty towns of Nova Scotia and will, in all probability, find a ready purchaser.

E. Neville has taken charge of the tailoring department in the store of N. I. Shortt, Red Deer.

The Department of Customs and Inland Revenue has issued instructions that on and after November 1, 1920, the luxury taxes will be collected by means of excise tax stamps.

Retail firms selling goods subject to the excise (luxury) taxes should take out a retail license at once, when they will be supplied yith a perforator for the purpose of cancelling the stamps. Merchants already in possession of licenses may obtain the perforator from the Collector of Inland Revenue from whom the license was obtained.

When goods are purchased subject to the luxury tax the merchant is required to attach to the invoice or sales slip stamps of sufficient value to cover the tax being paid by the purchaser.

A new scheme of getting rid of thousands of ex-army grey flannel shirts has been conceived in England. As shirts with soft collars to match are usually a good buy, collars to match these shirts are being made, thus making an altogether saleable article.

The Germans have invented a scheme to sell large sized collars. These collars are too large because severe rationing during the war reduced the size of the men folk of Germany so that large collars would not do. The new patent process neither involves the cutting or changing of the shape of the collar.

An unsuccessful attempt was recently made to rob the store of Senior Bros., 768 Yonge Street, Toronto.

F. W. Bellinger, of Toronto, was slightly injured on Saturday night, October 30th, as the result of a fall.

Au Bon Marche, of Hull, offers to pay the railroad fare one way to any out-of-town customer who makes a purchase exceeding $25. Citizens of Ottawa are offered their fare one way.

Orth, Limited, of London, have branched out by adding the second floor to their business on the corner of Dundas and Clarence Streets. The second floor is being used for young men's and men's clothing.

Henry Marks, of Montreal, is offering a 25 per cent. discount on all Winter overcoats, dress coats and ulsters, with special reference to his English lines. The offer affects all three of his stores.

Arnold & Quigley, of Vancouver, recently ran a sale, covering all the lines of their men's wear. It was announced to the Vancouver public by a two-page spread in the local papers. Arnold & Quigley said the advertisement brought them the biggest day's business they had ever had.

The Bon Marche, of Saskatoon, are advertising their $25,000 stock of men's clothing and their $30,000 stock of boots and shoes for sale at great reductions. It is stated in the advertisement that they are closing out these lines. Announcement of the sale was made by a double page spread in the Saskatoon papers. A feature of the advertisement was the picture of a whole battery of siege guns in action against a very modern enemy — The High Cost of Living. Over the battery of guns was written, "An Attack on the High Cost of Living."

The firm of J. I. Broidy, of St. Peter and Craig Streets, Montreal, are announcing their retirement from the men's clothing business and are offering all the present stock at marked reductions. The store has been taken over by the Service Tobacco Shops and will be occupied by them in the near future. Broidy's are advertising a sacrifice sale of $75,000 worth of stock, including clothing and fixtures, during the week of November 1st.

Knit Goods Prices Likely Lower for 1921: So Say Some Manufacturers of These Lines

Are Not Ready to Announce Price as Yet But Believe That Prices Will be a Little Lower—Recognize That the Retailer Does Not Want to Pay More For Goods Than in 1920—Manufacturers Will Probably Take Certain Losses.

JUDGING from conversations which Men's Wear Review has had with knit goods manufacturers within the last month, there is a strong possibility that prices for 1921 will be a trifle easier. There are still uncertain factors in the trade, however, which make any definite statement at this time impossible. Labor still continues to be, perhaps, the most important factor in certain lines of knitted goods; and we are informed on the very best authority that increases are to be given to labor in certain quarters before a very great while. On the other hand, the cost of the raw material is, undoubtedly, coming down to a considerable extent; and in a number of the heavier lines where considerable quantities of the wool are used, this will have some bearing on the 1921 price list. But even not considering these factors, there is one other which is worthy of notice. The manufacturers themselves are trying to keep in step with the downward tendency of all commodities and are, probably, willing to assume their share of the losses that must inevitably come with the readjustment period. They know that people are looking for cheaper goods that come out of the men's wear stores, and they know, moreover, that the retailer's buying at the present time is being largely governed by the attitude of the consumer. In the United States there has been a great calm in the knit goods trade, due to the fact that prices were still high and that retailers had, apparently, come to the time when they would not buy great quantities of merchandise unless they were lower in price. Trade over there is still quiet, and in some lines here where there have been substantial increases over last year's prices there seems to be very little buying in progress.

One other thing. The weather has been against the manufacturer of knit goods. One manufacturer went so far as to say that Nature had done more to bring down the cost of commodities than any other one thing. He pointed to the backward spring season when retailers were left with large quantities of Spring goods on their hands and then he referred to the Summer that acted more like Fall than Summer, and the Fall that acted more like Summer than Fall. The cumulative effect of these unseasonable seasons was to leave large stocks on the hands of the retailers and to allow supply to catch up with demand, with the result that retailers were getting anxious about their present stocks and were beginning to sacrifice them at sales.

Give Customer Benefit of Reduction

"I feel that we will send out goods a little lower in price than last year with the further idea that if there are any reductions in yarns we will give the retailer the benefit of them," said one manufacturer to Men's Wear Review. He went on to say that yarns could now be bought cheaper than formerly but that labor still continued to be one of the chief factors in the cost of merchandise. He realized that the trade were looking for lower prices, but he could not say at the present time what the exact price for the next season would be. Prices this year were, perhaps, slightly lower than last year, and customers of his were getting the benefit of any reductions that were possible arising from the drop in the price of the raw material or lower production costs. He pointed out, however, that he did not propose because some farmer came in and got a little less for his load of wool that he would immediatey reduce the cost of the finished article.

This manufacturer went on to say that they had recently noticed an improvement in the production of their employees per capita. Looking to the future of business, he expressed himself as quite in sympathy with the attitude of the consumer to tighten the purse strings; at the same time he could see no reason for a failing off in the production or purchase of staple goods. "There is room for legitimate business," said this man, "and the man who stops buying is automatically putting himself out of business."

Not What the Trade Expects

"I think prices next season will be a little lower," said another manufacturer to Men's Wear Review, "but nothing like what the trade is expecting or what the newspapers would have them believe. The only drop is in the price of the raw wool. Fuel is higher and other items that enter into the manufacture of knit goods are higher in price than they have been." This manufacturer also pointed out that labor costs still continued to be the large factor in producing costs and, while there was an improvement in the per capita production, there was still no indication of a fall in wages.

It was his opinion that the retailer should continue to buy for his requirements, though he discouraged, by all means, any speculative buying on his part.

Manufacturer Will Have to Lose

"Very likely the manufacturer will have to lose money," was the opinion of another manufacturer expressed to Men's Wear Review when 1921 prices were under discussion. He pointed out that most of the knit goods manufacturers had bought supplies of the raw material some months ago and had sufficient supplies to do them for from six to nine months of 1921. The prices paid for the yarns at that time were higher than they were now. The "little fellow" who was buying from hand to mouth and could run in and take advantage of the market when the prices were away down stood a better chance than the "big fellow" who had to purchase his supplies months ahead. Moreover, he recognized that the retailer did not want to go into the market for 1921 and pay more for goods than he paid in 1920 and the manufacturer would likely recognize this fact when he came to arrange his price list. "We could not place contracts for yarns now any cheaper than in 1920," said this manufacturer. "Spinners had to place their orders a year ahead to get deliveries and we have had European yarn men here who say that, although there is no drop now, they cannot tell what will happen in six months."

This manufacturer claimed that they had lost many thousands of dollars through lateness of deliveries from the spinners. Had their yarns come in on time they could have made the goods up and shipped them and not been subject to the many cancellations that have come in to the knit goods manufacturers during the last few months.

A Hint to Manufacturers

In discussing this question, that is the slowness of trade in the knit goods market, the Journal of Commerce of New York recently said this:

A recent contention in the trade has been that there has not been the right sort of truth told in knit goods advertising. No fault is found with the volume of advertising put out by the industry. The very little grain of wrong in that particular phase of the situation is that consumers have not been properly acquainted with the merits of knit goods compared with woven goods. Many people are wearing nainsook underwear because they don't know any better. It is asserted in all seriousness that a cent a dozen on knit goods costs will provide means sufficient to show consumers where they are in error in this matter. The already handsome sums that are being spent on knit goods advertising will be augmented.

Continued on Next Page.

Before another issue of Men's Wear Review is placed in the hands of our readers much thought and attention will have been paid to Christmas decorations and windows. In some places the active campaign will have been commenced for a Christmas trade that should be almost as good, if not quite as good, as any other year within the last few years. At this festive season, a window is the best advertisement the retailer has; it will attract the eye of the passerby as nothing else will. It has a greater drawing and sales power, perhaps, than the windows at any other time of the year and special attention should be given to frequent and attractive displays. Here is a Christmas window by Trudell, of Chatham, and one that contains many useful suggestions for the window dresser.

KNIT GOODS PRICES LOWER

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Far be it from a newspaper worker to say that any atom of advertising is lost. Sums that were thought to be spent foolishly in this direction have many times turned up with the persistency of an elusive nail in a shoe. You never can tell about advertising, despite much of the chatter of the scientists in the business itself.

A great deal of the advertising of knit goods has emanated from manufacturers and not always from the selling agents, who are the merchants in the case. The appeal that is now being made for truth in advertising the merits of knit goods as against woven goods is directed towards manufacturers. Some very canny linen merchants have grown very tired of the advertising that linen manufacturers are paying for, but that is neither here nor there. The point is that it is desired to induce consumers to recognize the value of knit goods, and the appeal is to be made nationwide. It is proposed to help the jobber and the retailer and the manufacturers, and it will help them.

Sudden Death of Albert Stein

Albert Stein, president and founder of the firm of A. Stein & Company, manufacturers of "Paris" and "Hickory" garters, died suddenly of pneumonia at the French Lick Springs Hotel, French Lick, Indiana, early Sunday morning, October 10th.

Thirty-three years ago, in a small room, he founded the business which was destined to become one of Chicago's great industries, and which has grown to be the largest manufactory of its kind in the world. The story of his success is well known to everyone in the trade, and is one of the many romances of business. His ambition and ideal were not only to build a business on the basis of rendering the greatest possible service, but also embraced the far-sighted policy of dealing honorably and generously with labor. His ideals are well exemplified in the great business that bears his name. Introduction of profit-sharing programs, welfare work and social service for employees by Mr. Stein in his institution, laid the way many years ago for much that has since followed in many other institutions. One of the greatest pleasures of his business life was the annual event—the day before Christmas—when he personally distributed the service dividend checks to his employees, or his "co-workers," as he always preferred to call them.

He was an active member of the Chicago Association of Commerce and his work in connection with the Men's Wear Association needs no extended comment. He was a member of the Ravisloe Country Club and a director of the Standard Club of Chicago.

The business world in general and the dry goods, clothing and men's wear trade in particular, have lost an able and admirable friend and leader in his untimely death.

One of the best bits of news that has reached Canada in many months is that the Hon. Manning Doherty, Minister of Agriculture for Ontario, is arranging for the immigration to Canada of over one hundred thousand men to go back to the land.

Careful Arrangement of Stock Promotes Ease and Rapidity of Sale

R. A. Lauzon, of Montreal, Has Made Careful Study of Stock Arrangement Which He Finds a Considerable Asset to His Sales Staff—The Use of Attractive Labels—Quick Service All Round.

THE present season calls for more than ordinary foresight in everything appertaining to merchandizing, according to R. A. Lauzon, the proprietor of an up-to-date and spacious clothing and haberdashery store at 219 St. Catherine Street East, Montreal. Mr. Lauzon takes special pride in his present premises, which he has occupied for some eighteen months, having moved from his former location on St. Lawrence Boulevard during the early part of 1919. Ever since the establishment of his present business Mr. Lauzon has concentrated upon the improvement of the service rendered by the staff, and his policy may be summed up briefly in the words: "quick service all round." Everywhere throughout the bright and busy store one sees concrete evidence of the expert in time and effort-saving devices. One notices it in the arrangement of the display cases, so artistically yet conveniently arranged about the main floor; it is also noticeable in the attractive and neat rows of boxes, carefully ranged upon the many shelves about the walls. Every type and sort of merchandise carried by Mr. Lauzon is displayed either under glass in large silent-salesmen or in geometrical rows upon tables. Such goods as gloves are kept in their original boxes and neatly ranged according to prices and styles upon the wall shelves.

A carefully thought-out plan has been carried out in the arrangement and distribution of the stock about the store. Mr. Lauzon has instructed his sales staff that every shelf and table shall have its own particular line displayed upon it, and this arrangement is never varied. Each section of the store therefore has been planned and designed for its special showing of goods, and in consequence each clerk knows exactly where to put his hand upon any required article of haberdashery. Furthermore, even the boxes and cases themselves are marked with a code sign intelligible at a glance to the sales staff, which designates their contents, price and color, etc., and different styles of merchandise are placed side by side with a code sign to differentiate them. Mr. Lauzon pointed out to Men's Wear Review that by means of this system of stock arrangement and careful record of box contents, he or his staff are enabled to serve customers three times as quickly as would be possible were the various goods to be constantly re-arranged for purposes of novelty. Any code may be applied, according to Mr. Lauzon, so long as it is simple and easily recognized by the staff. The important thing is to have the goods kept in their original boxes, and these must be of the best material procurable in order to prevent breakage and consequently an untidy appearance on the shelves. Mr. Lauzon estimates the cost of his boxes alone to be about 1 per cent. on each sale, but he is prepared to pay as much more as is required in order that his goods may be well protected and his shelves attractively arranged.

Uses Attractive Labels

Mr. Lauzon is a strong believer in the use of attractive labels and cards of all sorts in his business. The French are especially impressed, he says, by such details, which cost little but enhance the appearance of any parcel that goes out of the store. Mr. Lauzon's coat of arms appears largely on all the printed matter which accompanies the purchase.

Mr. Lauzon states that business has been extraordinarily good this season, and his sales during the Summer months averaged at least 50 per cent. ahead of those for the corresponding season in 1919. A slight falling off has been experienced during the last month, however, which he attributes to the recent change in the public attitude towards prices, which has had such a marked influence upon economic conditions. He does not believe in cutting prices to pieces in order to move his stock. From 10.30 a.m. to noon, and from 4.30 to 7 p.m. are the rush hours in his store, and during these periods both Mr. Lauzon and his staff find all they can do to handle the customers, and were it not for the code device before mentioned much time and many customers would be lost.

The luxury tax is as much a deterrent to trade as ever, according to Mr. Lauzon, who advocates a system of tax stamps, which shall be purchased by the customer in advance of the purchase from some other source than from the retailer. This method, he said, would be of inestimable help to the retailer, who otherwise has to invest heavily in stamps against an indefinite market for his goods.

Apart from the up-to-date selling methods employed by Mr. Lauzon, his store presents a live and attractive appearance due to the care which has been exercised in the choice of plate glass cases and the natural wood shelving. Indirect lighting and a well chosen and neutral wall covering enhance the store remarkably and the frontage of three large display windows upon St. Catherine Street is also characterized by excellent grouping, good color schemes and smart appointments.

In view of the present and prospective price fluctuations, it is of the utmost importance that retailers, manufacturers and wholesalers come to an immediate understanding regarding the stability of that type of contract which is called a sale. This is, perhaps, the most important duty of business to-day.—"The American Hatter."

The Superior Hat Co., of Hamilton, Ontario, have recently put a new creation on the market in tweed hats. The above is a cut of one of them. It is seamless, to begin with, and is made in the popular tweed designs and patterns. Perhaps the outstanding feature of the hat, however, is that it is waterproof. In the brim of the hat and up to where the dints begin there is a stiff waterproof preparation which not only keeps the hat in good shape but sheds the water as well. In price it is about the same as other tweed creations.

Drastic Action Not Considered; Montreal Manufacturers Not to Force Lower Wage Scale

Denial Given to Report That Labor Must Accept 20% Reduction in Wages—Labor Representative Says Labor Will Not Consider Lowering Wage Scale—International Credit.

DESPITE much newspaper publicity of a somewhat sensational nature relative to the situation in the clothing industry of Montreal at the present time, Men's Wear Review is informed that no such drastic action would be taken as that forecast by a certain paper announcing the closing down of all the Montreal factories unless a reduction of 20 per cent. in wages were accepted by the garment workers.

It is admitted on all sides that the times are very slack in the clothing and garment trades of Montreal, the amount of unemployment being estimated at 60 per cent. Nevertheless, upon careful enquiry, Men's Wear Review has ascertained that no concerted action has been decided upon or contemplated on the part of the manufacturers. Such an idea was emphatically denied on all sides. Many of the factories, it was stated, are already closed down for want of orders, and most of those which are working are only working part time, but no question of reducing the rate of remuneration has as yet been broached.

Will Not Entertain Lower Wage Proposal

According to the Clothing Manufacturers' Association, no such proposal has been considered as yet by its members. Lazarus Marcowitz, member of the general executive of the Amalgamated Clothing Workers' Union, when approached on the subject confirmed the statement that no such proposal had been made to the workers by the clothing manufacturers, and added, "You can further take it that the Amalgamated Clothing Workers will not hear of any such reduction of wages whatever. The factories are all either closed or working short time, and in so far as they cannot give regular work to their employees, there can be no question of reducing wages. The workers need the higher wages to carry them over the periods when they cannot work. We will not entertain any proposal of a reduction."

Mr. Marcowitz further explained that the union was willing to do anything else that might be asked of them to help the trade out of its troubles; they would increase production by every possible means, if that would help, but he did not believe that a reduction of wages would give them increased work, and therefore a drop in wages would simply mean putting the workers on a worse basis than ever.

H. Vineberg, of H. Vineberg & Co., Ltd., makers of Progress Brand Clothing, also said that there was definitely nothing in the rumor, and that there was no concerted action being taken by clothing manufacturers to reduce wages. It was true that many factories were closed for want of orders, owing to the fact that the public had gone on strike and ceased buying. The manufacturers had a contract with the workers which they were loyally fulfilling, and which comes to an end very shortly, and from his knowledge of the level-headedness of the clothing workers he had no doubt that the latter would meet the manufacturers and do their share toward bringing down the cost of clothing, but the question was not yet under discussion.

Need International Credit

"The two great causes of the slackness of trade," according to an official of the Clothing Manufacturers' Association, "are first, the lack of confidence which has arisen between consumer and dealer, causing the former to refuse to buy, and second, the anomaly of a surplus of these goods existing here, while on the other side of the ocean there is a whole continent suffering and in dire straits for want of them. The remedy then, is not cheaper clothing prices, because the enormous demand overseas will always tend to encourage high prices here, but rather an international credit which would allow the producers here to satisfy the European demand. That would result in a degree of prosperity amongst the American peoples which would allow them to face the high prices without discomfort."

In the United States at the present time labor leaders in the textile crafts take the position that lowering of wages may be preferable to no employment, and many of the large mills have recently put into effect a reduction in wages of 15 to 20 per cent. It was precisely the same situation as is in existence in Canada today, and it is interesting to note that the cuts were accepted by the employees in American factories rather than face unemployment. The refusal of the purchasing public to buy at high prices left the workers with high wage scales but no jobs. In many instances the 15 per cent. cut wiped out a 15 per cent. raise which the workers gained last June, when the mills were going top speed on unfilled orders. Such cuts as these are reported to presage a general wage reduction of similar size throughout the entire industry.

The recent "hunger strike" of the buying public is a symbol of a new condition of affairs, which labor as well as capital would do well in its own interest to recognize and accept.

RETAILER FACES READJUSTMENT

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sales goods and is selling sales goods at a fair profit or whether he is offering his regular lines of merchandise at a considerably reduced, if not entirely wiped-out, profit. But he does know the character of your business, and this will be reflected in the nature of the advertising you do.

The period of readjustment may be accompanied by many sales. The success of those sales will, we believe, depend to a considerable extent upon the manner in which they are projected before the public in advertising. And successful advertising is truthful advertising.

ELEMENTS OF SALESMANSHIP

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than the salesman. There are methods which will succeed with an elderly man that will not succeed with the young man, with the stylish man that will not succeed with the conservative man, with the woman that will not succeed with the man. The woman purchaser of men's clothing has become a greater factor in the trade than it was years ago, and special study of methods whereby they can be handled are required. Successful salespeople will tell you that their success is due to the careful study they have made of their customers. A salesperson should not be simply an exchanger of goods for money; he should be a student of human nature, discovering those vulnerable points in the man's armor which overcome his resisting power.

The American Woolen Company opened its lines of woolens and worsteds for the spring 1921 season on Thursday, September 9, and the mills of the company, which have been shut down for over two months, re-opened on Monday, September 13, at the same wage scale as heretofore.

The shutdown of the mills of the American Woolen Company has been the subject of discussion and dispute in the trade for many weeks. The labor element was quick to pick up the matter, calling it a strike of capital, and arguing that it had been done to bring the working man to terms in the matter of wages. Politicians took it up and argued that it was being used as a means of swinging votes from one party to another.

Lack of orders on which to operate the mills was the reason assigned by William M. Wood, president of the company, for the shutdown.

How "Uncle Jack" Roberts Handles Boys' Trade: Essential to Love and Understand Boy Life

Montrealer Has Adopted Several Unique Plans to Cultivate and Retain Boys' Trade—Deals Largely With Mothers—Never Lets Mother Point Out Defects in Suit, But Suggests Them Himself—Finds That Snug-fitting Suit Better Than Larger One to Allow For Growth.

MUCH useful information in relation to the merchandising of boys' clothing was recently gleaned by Men's Wear Review from the genial head of the "High School Clothes Shop," of Montreal, popularly and affectionately known to legions of youthful customers as "Uncle Jack," but to their parents as John Roberts. A representative recently dropped in on "Uncle Jack" for the purpose of eliciting some useful pointers on his methods of handling youngsters, and between the sale of a smart Winter overcoat for a young man of twelve and a discussion regarding the requirements of an only son about to leave for boarding school, on the part of his anxious parents, the said writer was able to glean much information of general interest.

Just now, to alter the words of the poet, "a young man's fancy lightly turns to thoughts of clothes," for schools and colleges have just reopened for the Winter, and not one of the many thousand students who attend Montreal educational institutions, has neglected to replenish his Autumn wardrobe, if one may judge by the throngs of smartly garbed youths who frequent the campus and class room. Business in boys' and young men's clothing, according to Uncle Jack, is better than ever, despite high prices, and on Saturday afternoons, particularly in the Fall and Spring, it is almost impossible to handle the rush.

Special Advertising Appeal

As Uncle Jack's store deals exclusively with clothing, the advertising is especially designed to attract interest to this one line in a manner calculated to appeal to both youngsters and college men alike. An instance of Uncle Jack's method which emphasizes the seasonal aspect very cleverly is shown on this page.

A series of these advertisements runs almost daily in the Montreal papers, and each and every one embodies the same personal note of appeal, which is undoubtedly the keynote of successful advertising. "Uncle Jack" does not limit his publicity work to newspapers alone; he has various unique methods for increasing his patronage, which are peculiar to himself. One of them, which has proved to be more successful than most, was founded upon the well known fact that a boy loves to earn money. Therefore, Uncle Jack will gladly pay any of his young friends a cent apiece for every name and address of another boy they can bring in, and in many cases the lists submitted net their originators as much as $1, so comprehensive are they. Such addresses form the nucleus of an extensive mailing list, a record of which forms yet another subject of interest to Uncle Jack. Filed away under an ordinary catalogue system are hundreds of neat cards, 3 x 6 inches in size, which bear on one side spaces for the parent's name and address and the names and birth dates of the sons. On the reverse are ruled five columns, headed by the following captions: Date, garment, number, size, price. Under these headings Uncle Jack records the date of sale of a garment, its stock number, size and price, and in this way a complete record is kept of every customer's purchases, which is extremely valuable as a reference both in tabulating stock and in making future sales.

According to Mr. Roberts, the proper merchandising of boys' clothing requires a dual personality, for one must be able to appeal to the youngsters to make them his friends, and by so doing establish a feeling of good will in the homes in which there are children, and in addition one must actually sell to the parents.

How Business Increased

Tangible evidence of the success of Mr. Roberts' methods is afforded in the remarkable increase in the volume of sales recorded by the shop during the last few years. The weekly turnover during the busy seasons is well over the $1,000 mark, and this increase developed before the present rise in prices.

Pointers in Salesmanship

In telling of the various methods of salesmanship which he has tried out successfully, Mr. Roberts laid special stress on the fact that the actual sale of a garment is not so important as the satisfaction felt by the purchaser, and the degree of confidence and friendliness established. In this connection, he stated that in his experience he had found that mothers do not look for value, nor understand the meaning of quality, it is rather the becomingness and the general looks which carry the day when a sale is made. "When a boy comes into the store," said Mr. Roberts, "I am able to size him up, literally speaking," and without asking what size he wore last I nearly always manage to fit him with the correct one. In most cases I find it best to have a suit fit snugly, although most mothers request a size larger to ensure growing room. When a suit is too large, it looks badly, and in the end a mother is disappointed with the garment. It does not always pay to allow for growth, it is better to advise the looser styles rather than the form-fitting ones.

"In general," continued Mr. Roberts, "mothers are willing to leave it to me as regards the choice of a suit or coat. They have full confidence now in my judgment, and as I am familiar with their position, both financial and social, I find it an easy matter to send them away satisfied. In my business, of course, I deal chiefly with mothers, but often fathers come with the boys, or else both parents together. When they both come," Mr. Roberts laughed, "look out for squalls! It is a difficult job to satisfy both because they both have totally different ideas as to what the youngster should have, and the boy himself generally has ideas of his own as well. One thing I always avoid when making a sale, and that is to let the mother point out the defects in the fit of a garment to me. I always go right to the point at once and indicate any needed alterations before she gets time to raise objections, and in every case she will be so pleased by my desire to satisfy her that the rest is easy."

Mr. Roberts said that the boy of to-day has a marked predilection for well cut clothes, and the semi-ready breeches cut on military lines are proving to be the popular line par excellence. When such a suit is worn with a smart pair of golf hose in a pretty heather mixture, the high school boy of to-day presents a well-groomed and decidedly smart appearance which appeals to mother and son alike. Another feature which most boys insist on, said Mr. Roberts, is slashed pockets in the coat, that is, if it's a fancy model. French boys are partial to close-fitting and novel styles in fancy weaves, but English boys prefer the plainer, more conservative Norfolk type of three piece suit with vest. Their whims are always carefully considered by "Uncle Jack," but he rarely allows them to take anything flagrantly unsuitable to the type of the wearer.

A love for and an understanding of boys and their needs is the basis of successful salesmanship in a boys' store, and for that reason it is best that the salesman should be a man of wide experience as well as a lover of children. Successful merchandising also requires to be backed by a standard stock carried in the fullest possible range of styles displayed

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Operating Business on a 7.50 Per Cent. Profit: Preliminary Report of Nation-Wide Costs Issued

Prof. Secrist Makes Report to Seventh Annual Convention of National Association of Retail Clothiers in New York—Report Covers Data Secured From 276 Merchants, Among Them a Number of Canadians—Profit of $7.30 on $100 Worth of Clothing.

ONE of the very interesting and most instructive features of the seventh annual convention of the National Association of Retail Clothiers of the United States recently held in New York was the preliminary report of the survey made by Prof. Secrist. Reference was made to this survey in Men's Wear Review some months ago; it was in the nature of a nation-wide survey of the cost of doing business and the average profit made by the retail clothiers. This report is of more than passing interest to the men of the trade in this country, for, although trade papers of the United States do not mention the fact that a number of Canadian retailers sent in data from which this report was compiled by Prof. Secrist, such is, however, the case. The preliminary report was compiled from data secured from some 276 merchants, doing a business of over $28,000,000 a year. It is a distinct answer to the charges of profiteering that have been heard and read from the Canadian platform and from the Canadian press during the last few years. The report shows that the retail merchant pays $70 for every $100 worth of clothing sold and that it costs $22.70 to sell it, leaving a profit of only $7.30 on each $100 transaction, or a little over 7 per cent. Out of this $7.30 the merchant must pay income, luxury and excess profits tax. This report is but the preliminary one; the full report is due about the first of December.

Food for Advertising

In this report there is food for advertising for the retail merchants of this country. Operating, as we now are, on a declining market, the old days of competition as in 1914 are returning, in fact, they have returned. Honestly, sincerity and value will count for more than they have in the last few years; the declining market to the retailer means that the consumer is buying more carefully and with a keener eye toward values. There is no reason why the Canadian retailer should not take the consumer into his confidence and tell him the exact amount of profit he is making, for, in the last analysis, no one expects the retailer to do business without a fair profit. There are instances across the line where retail firms have frankly told the public in a well-tabulated form exactly what profit they are making, and it has worked effectively. There is some good ammunition in this report for live advertising matter.

Amount of Classified Expenses per $100 of Sales in Stores Reporting the Same, by Amount of Total Net Sales and Years.

	ALL EXPENSES		RENT	
	Amount of Sales	Per $100 of Sales	Amount of Sales	Per $100 of Sales
Total	$55,060,198	$22.70	$54,594,274	$2.56
1919	28,460,516	21.00	27,999,877	2.16
1918	17,969,007	24.40	18,187,999	2.80
1914	8,630,675	24.80	8,406,398	3.38
Under $40,000	6,300,706	23.30	6,257,696	2.99
$40,000 to $80,000	14,523,691	20.90	14,852,247	2.55
$80,000 to $180,000	18,068,654	21.94	17,898,013	2.63
$180,000 and over	16,167,147	25.00	15,586,318	2.30

	SALARIES		ADVERTISING	
	Amount of Sales	Per $100 of Sales	Amount of Sales	Per $100 of Sales
Total	$53,645,257	$12.00	$54,059,785	$2.00
1919	27,728,574	11.60	28,238,252	1.88
1918	17,974,613	12.70	17,883,373	1.41
1914	7,942,070	12.20	7,938,160	2.46
Under $40,000	6,026,391	11.30	5,845,409	1.44
$40,000 to $80,000	14,173,213	11.20	13,982,575	1.52
$80,000 ta $180,000	17,613,439	12.10	18,068,654	2.00
$180,000 and over	15,832,214	13.10	16,163,147	2.60

Amount of Net Sales per 100 Square Feet of Floor Space in Stores Reporting Both Amounts by Location and Classified Sales.

Location	Number of Stores	Total Net Sales	Net Sales per 100 Sq. Ft. of Floor Space
	276	$28,525,272	$2,490
Corner	60	6,735,424	2,761
Inside	216	21,789,848	2,417
Under $40,000 Total	49	1,492,461	1,650
$40,000 to $80,000 "	112	6,374,390	1,920
$80,000 to $180,000 "	82	9,677,813	2,340
$180,000 and over "	33	10,980,608	3,547

Rates of Stock Turnover Classified by Size of Store—Cost of Sales.

	All Stores	Under $40,000	$40,000 to $80,000	$80,000 and Over
Average turnover	2.2	1.4	2.0	2.7
Most common turnover	1 to 2	1 to 2	2 to 3	1 to 2
Lowest turnover	Under 0.5	0.5 to 1.0	Under 0.5	0.5 to 1.0
Highest turnover	8.0 to 8.5	6.0 to 6.5	7.5 to 8.0	8.0 to 8.5

Turnover rates based on 92 stores, which supplies figures which could be used.

Ratio of Specified Accounts to Sales by Geographic Divisions and Years.

Specified Accounts	Geographic Divisions	Average	1919	1918	1914
Returned Goods:	All Divisions	1.8	1.7	1.9	2.1
	The East	3.6	3.0	3.1	7.0
	The South	2.1	1.9	2.1	2.5
	East North Central	1.9	2.0	2.0	1.1
	West North Central	0.9	0.9	1.0	0.8
	The West	1.5	1.5	1.5	1.6
Charge Sales:	All Divisions	26.1	26.0	25.9	26.6
	The East	23.0	23.1	21.6	25.5
	The South	33.8	32.6	34.4	37.8
	East North Central	24.9	25.3	24.0	25.3
	West North Central	27.0	26.9	26.3	29.9
	The West	22.2	21.8	25.0	18.7
Outstanding Accounts:	All Divisions	6.0	5.4	6.4	7.1
	The East	4.2	3.9	4.0	6.2
	The South	7.0	6.4	7.6	8.7
	East North Central	7.3	6.3	8.4	8.6
	West North Central	5.9	5.5	5.9	6.9
	The West	3.8	3.4	4.3	4.5
Inventories:	All Divisions	38.7	33.4	43.3	45.5
	The East	40.9	36.9	44.7	44.2
	The South	35.9	32.5	36.4	48.4
	East North Central	38.0	32.2	43.4	46.5
	West North Central	41.9	34.3	51.7	45.7
	The West	35.1	32.4	34.6	43.3
Average Stock:	All Divisions	34.5	28.5	41.0	42.7
	The East	41.6	35.4	45.0	48.3
	The South	33.2	29.5	39.1	41.9
	East North Central	29.7	24.1	37.3	34.8
	West North Central	37.1	31.6	42.9	45.9
	The West	33.2	25.9	39.9	44.4

Ratio of Specified Expenses to Total Expenses by Geographical Divisions—Average for 1919, 1918, 1914.

	Rent	Salaries	Advertising	General
All Divisions	11.3	54.9	8.9	26.3
The East	12.9	52.2	8.3	20.8
The South	10.9	54.9	8.2	26.2
East North Central	10.9	52.2	9.7	25.4
West North Central	11.3	57.8	8.8	22.0
The West	11.7	52.5	8.9	26.9

"UNCLE JACK" HANDLES BOYS

Continued from Page 60.

in such a way as to look as attractive as possible. If the stock is first class, there is no need to depend entirely upon selling talk, satisfaction is the one point to concentrate upon, and once your customer is satisfied, she will never fail to return, and in most cases she will recommend the store to her friends. As in Uncle Jack's case, all salesmen should endeavor to serve the customer by giving entire satisfaction which will create a bond of friendship and confidence. After that, "the rest is easy."

Resume of Many Confessions About Sales: What Retailers Are Telling Public

Varied Explanations That Are Given by Retailers For the Sales They Are Now Running to Get Rid of Their Merchandise—Lower Prices Coming, Must Have the Money, Helping to Bring Down the Cost of Living Are Among the Reasons Assigned.

SALES are the order of the day. The Weather Man has again intervened in the usual progress of merchandising to the public, and his antics, combined with the continent-wide drop in the price of many commodities, are causing retailers from Halifax to Vancouver to sacrifice a liberal margin of profit to unload merchandise for one cause and another. The various reasons given for the conducting of these sales are set forth in the big advertisements that are being run in the daily or the weekly papers.

The "Henry Ford" of Clothing

In running a reduction sale in Guelph, George Wallace styles himself the "Henry Ford of the Clothing Business in Guelph," and he thus explains his reason for entering upon a sale at this time of the year:

"For the last two or three years we have all been saying that the re-adjustment period would arrive. It arrived. We are living in the re-adjustment period right now. Now the question is, what about the future? But honestly, who knows what is going to happen? Do you? We don't. If we were possessed of the prophetic vision of an Elijah we could foresee months ahead. But this we do know from experience, the last few months' experience, that as a result of the propaganda that has been hurled through the country by our press, the buying public have turned against the higher-priced clothing. We agree clothing is too high. You cannot sell the public what they won't buy. We have always given the public what they wanted and we are going to try to maintain that policy. It took us many years to establish this business. It took hard labor and a great deal of effort to create the good will we now enjoy. We have spent thousands and thousands of dollars to build up our name in Guelph and vicinity; are we going to throw that all aside now?—No.

"The public want to buy. The public are going to buy. If they won't buy a suit of overcoat for $75 or $85 we are giving it to them at a price they will buy. Now, that's our story. Every high-priced suit or overcoat must be cleared from our racks regardless of cost."

Ed. Mack of Toronto

In advertising a "Money-Raising Sale of Men's Finer Clothes at Lowered Prices," Ed. Mack of Toronto gives a very frank statement of the case so far as he is concerned.

"Here are the facts: We are hard up, pressed for money as we never have been before. All due to the unusually fine weather of the last two months—and men holding off from buying as briskly as usual at this time of the year. This fine weather has thrown a wrench into the machinery of business. We are frank and candid in saying that. We are feeling the pinch and have determined to start something. Something that will bring you here faster than you have been coming during the fine days. We must get money. We must get it quickly—that is the sole and only reason for this sacrifice of prices on the finest ready-for-service clothes in the city."

Bill Mills of Kitchener

"My Business Birthday Party" says Bill Mills, of Kitchener, "has been a tremendous success. A boy expects gifts when he has a birthday, but a full-grown man usually celebrates by making everybody happy when he attains a milestone in the march of life. I am selling suits, hats, hosiery, and other haberdashery in many instances at less than the cost of replacements for goods of like quality. As this is a dry country I can almost use the term of intoxicating bargains in some instances. One can readily believe that when I sell a $70 suit for $50 that I must be losing money on that particular bargain, for no business man would exact a $20 net profit on a single suit purchase."

Van Alstyne of Winnipeg

"Small profits on our part," says Van Alstyne, of Winnipeg, in offering a sale of men's clothes at low prices, "have helped to keep clothing prices down, despite the 300 per cent. increase in manufacturing costs. The only reason for our low prices has been the anticipation of better times to come and our willingness to help things back to normal by doing a non-profit business for the time being." In addition, Van Alstyne offers a 20 to 30 per cent. reduction on all furnishings.

Brass of Toronto

In advertising an "Overloaded Sale," John Brass, of Toronto, addresses the people of Toronto thus: "I wish to state that never since I've been in business on Yonge Street have I offered as great assortments, as great qualities, and as great values as I offer in this 10-day stock-reducing sale (and I've conducted some remarkable sales in this city). As was explained in the newspapers yesterday, my stock is too heavy at all three stores by 50 per cent. I am determined to reduce it by 50 per cent. in 10 days by offering goods for less money than you can buy them for anywhere else in the city. This is one of the most unusual sales I have ever launched and I expect the greatest crowds of many years, because I think the Toronto crowds do know values."

Shannon & Grant of Hamilton

"Gigantic Crash in Clothes Prices; Shannon & Grant Forced to Unload $500,000 Worth of Men's and Young Men's Suits and Overcoats" is the big headline in a Hamilton paper announcing a sale by Shannon & Grant. "This is the climax," the advertisement goes on to say, "the final achievement in price-slashing — shattering all precedents, smashing former records to atoms. Beyond this, bargain-giving cannot extend. For remember, what we're doing now is no spasmodic flash-in-the-pan—no feeble attempt at partial clearance. It's a startling, stupendous, sweeping offer that must completely empty our entire stock of men's and young men's clothes—whether the task takes two weeks or two months. Nothing is reserved, not even the finest staple blues and blacks. So we say, make the most of it. Don't wait. Don't hesitate. Drop everything—get here tomorrow and pick the best."

Shannon & Grant advertise two men's suits or overcoats for the price of one. They announce that any suit or overcoat in the store can be bought for $15 provided another one is bought at the regular price. The same offer is made with regard to odd trousers.

Birrill's of Toronto

Norman Birrill of Toronto is running a sale in which he announces that he is ready to take his medicine now. "Bought and paid for, but we'll take our medicine now and be ready for changing conditions. Note: We're putting prices down to you, although our stock, like other good stores, has been bought and paid for at prices that were high. However, we expect to buy cheaper merchandise cheaper in the Spring (not before) and we prefer to take our loss now and be ready for changing conditions."

L. J. Applegath & Son of Toronto

"Men's Hats Below Factory Cost" is Continued on Next Page.

The displaying of sports accessories at certain times of the year is both advisable and profitable. There are many towns and cities throughout the Dominion where horse racing or summer sports are decidedly popular, and the occasion should be taken advantage of by clothiers and haberdashers. Above is a window of sporting accessories by Hickey's, Limited, of Toronto. It was on display during the Woodbine races and resulted in a number of good sales.

the headline of an advertisement being run by the above firm. "There is no necessity for us to explain just why these hats are priced to sell below factory costs other than to assure you that they are all this season's styles in the newest colors (pearl greys excepted) and were made to our order, all having our name as well as the maker's on the leathers. We must have the money, and have it quick."

Case, of Montreal

Case, of Montreal, starts out an advertisement by calling it an "editorial on prices and quality." He goes on to say: "Prices of many commodities are coming down. Announcement of the reduction in the price of raw material has already been made. Doubtless other similar announcements will come from time to time. The expectations of a great many people are that apparel prices are about to take a substantial drop. We believe there will be a gradual readjustment of prices. But, judging from present conditions we are frank to say that we see no possibility of any reductions on our quality of apparel under our present prices before January, 1921, which prices we are confident are the lowest to be found on clothes and furnishings of like quality anywhere."

R. H. & J. Dowler, St. Thomas

"This drastic cut," say R. H. & J. Dowler in advertising a 20 per cent. reduction sale in their St. Thomas store, "is in keeping with an established Dowler policy of protecting the buying public to the fullest limit of our dominant position. It anticipates and outdistances any downward price revisions that might occur within the next year. It cuts right through profits into the very heart of operating expenses.

"In making this momentous decision the only way we could hope to break anywhere near even was by doubled turnover. Upon the public's acceptance of this buying opportunity we depended."

Burton McLean of Winnipeg

"Hit the Trail Man Points the Way," is the headline used by Burton McLean of Winnipeg in advertising a big sale. "Here's the idea in a nutshell, which means saving of dollars for you and money for us by turning our stock over quickly," explains the advertisement. "We are going to content ourselves with less money for our Fall and Winter stock of men's high-grade wear. But we are going to do this right away instead of waiting all Winter. We're making it worth while for every man to buy his outfit here and now. We're blazing a new trail in merchandizing. It's good for you and good for us. So hit the trail now and take advantage of a complete stock. The prices we have marked on it will keep it hustling out."

Lyons Tailoring Co., of Hamilton

"Profits Obliterated in an Unloading Sale," is the way the Lyons Tailoring Co. introduce a sale in Hamilton. "There is no big story or mystery about it," they go on to say, "the reason's simply this—we're overstocked and must unload. Half measures won't do; first loss is best loss—and so without reserve our entire stock of ready-to-wear clothing and woollens is thrown on sale at prices that will stagger the clothing trade."

Retailer Sells Below Cost Price

Message from New President N.A.R.C. of United States

Andres Burkhardt, newly-elected president of the National Association of Retail Clothiers of the United States, has made the following statement with regard to the retail selling of clothing in that country:

"I know I am speaking for the entire retail clothing trade," Mr. Burkhardt's statement read. "Rightfully or wrongfully, the public is determined to get lower prices. Continual increases in costs during recent years have brought consumers to a state where they no longer can be appealed to by sheer reason. Arguments and facts do not budge them.

"It is of no avail to show that costs on the goods we are selling today have not come down. The public wants cheaper goods, and does not care how it gets them.

"Both manufacturer and retailer have bought their goods at highest prices, but it does no good for us to tell that to our customers. So all parties in the clothing industry, from manufacturer to retailer, have determined to forget their usual profits, and the result is that today clothing is being retailed in many places at prices that represent no profit at all, while, in some establishments certain lines are being sold at less than the cost of production.

"Retailers are doing these things neither from panic nor necessity, but for the reason they know the country just now is passing through a temporary period of deflation and unsettlement, and that at such times it is important, above all things, to retain the good-will of the consuming public and keep the wheels of business turning."

Exchange Office Makes Friends; Unsatisfied Customer Poor Asset

C. H. Smith Believes It Good Policy to Buy Back Merchandise That Does Not Suit—Obviates Probable Indifference to Customers Returning Goods at Busy Hours.

IN THE various service ideas with which the C. H. Smith Co., Ltd., of Windsor is permeated, merchandise exchange offices have found their way. The development of these exchange offices in retail organizations has required a good deal of courage because there are periods in the history of merchandising—perhaps such a period is upon us now—when selling the merchandise for the first time is difficult enough without inviting people to return it if it is not satisfactory, and offering them either their money or its equal in other merchandise through the store. Yet it is a service to the customer which is based on a sound principle of merchandising, namely, that an unsatisfied customer never becomes a friend of your store and never a good advertiser for it. Mr. Smith is convinced that it is a good feature of their organization and that it makes for better service to their customers.

Principle on Which it is Founded

"We sell for cash," said Mr. Smith to *Men's Wear Review*, "with the result that we have adopted a liberal exchange policy. When a customer makes a purchase, finds that it is unsatisfactory, and returns it, say to the neckwear department, on Saturday night at a busy hour, there is the danger that that customer will not be treated as courteously as a new customer would be, particularly if the salesperson at that particular time happens to be waiting on two or three people with others waiting to be served. This is soon brought to our attention.

"The exchange offices are under the supervision of skilled ladies who know how to handle merchandise and to handle any situation that may arise. Customers returning merchandise now go straight to the exchange office where the goods are carefully examined and the precaution taken not to exchange merchandise purchased in any other store, and the customer is given a refund receipt. This receipt can be immediately redeemed at the cash office in cash or she can take it to any department and exchange it for other merchandise. In this way, the customer can go straight to any other department in the store and make a new purchase without saying anything to the salesperson about it and, after making the purchase, present her refund slip.

Creates Store Spirit rather than Department Spirit

"We have found, not unnaturally perhaps, that departmental managers are selfish for the interests of their own department and sometimes overlook the interests of the entire organization with the result that we lose friends for the whole store. The fact that a customer returns merchandise to a store is the greatest evidence that he or she is not pleased with it and the sooner we can buy back that merchandise that is not satisfactory in size, color or quality, the sooner we have made a better friend for the store."

How Merchandise Gets Back to Department

It is also of interest to trace this returned merchandise and find out how it gets back to the department from which it was traced. When the particular merchandise that is being returned is handed in to the exchange office, the refund receipt is made out in duplicate. At the end of the day, the merchandise heads of the departments clear the exchange office and know by the duplicate receipt that they have the proper goods returned. The form used is as follows:—

DAILY REPORT FORM

Exchange Office

Dept. .....

Date.....

Received from Exchange office				
		Total.....		

Signed.....

Note—This form is signed by the merchandise manager when he takes the returned goods from the exchange office.

Says Sales Add "Explosives" To "Poison Gas"—Leaders Needed

In addressing the convention of the Colorado clothiers early in September, Jack F. Rissman, of Cohn-Rissman Co., Chicago, among other things had some sage advice to offer regarding the holding of sales. One or two things he said regarding the attitude of retailers to charges of profiteering are also worth repeating. He said, in part:—

"Gentlemen, it is time that you abolish your defensive attitude. The gentlemen from Washington are entitled to assert themselves. Free speech cannot be eliminated in this country, but it is time that you took the offensive; it is time that you tell your story to the public. The high price era is here to stay—you cannot write it down, shout it down, or talk it down.

"And that brings me to the part which your organizations should take during this crisis. 'United we stand—divided we fall' still holds good. Your organizations must function; you must have leaders. From my observation in Chicago, where I have occasion to meet retailers from coast to coast, I have failed to notice a unanimity of opinion, or any form of concerted action which you are taking; either through your organizations in each individual city, or through your state association. You have allowed the 'poison gas' from Washington to permeate the public mind until any priced garment—no matter how reasonably marked up—is dubiously looked upon by the consumer. You stand indicted in the public mind as the profiteer. Can any red-blooded man allow such an accusation as this to go unanswered?

"Leadership is badly needed, gentlemen—leadership in every community—to right this wrong. Sales in each community only add more 'explosives' for the 'poison gas.' They will not solve your problem.

"Regarding the price of clothing. There has been no drop in the price of clothing for this Fall; there is no indication of even a softening in the price. If anything, I might state that there should be an increase.

"We are not receiving our labor for one iota less than in the past. In many spots there have been recent increases.

"And every indication points to no material change for the coming Spring season. However, there may be a slight softening in the prices. Not because the woollen manufacturer can actually afford to sell his cloth for any less, and not because we would receive our labor for any less, but simply that all of us, from the manufacturer of woollens to you retailers, will operate with a smaller mark up. How long all of us can continue this I don't know. But the law of business will soon create 'business funerals' if such a practice continues for any length of time. That, and that only, explains a possible slight softening in your Spring prices.

"Gentlemen, the high price era is here to remain—the country is very prosperous; business is to be had; the American business world has confidence in the country and in itself. So get together—take the offensive!"

Unique Window Displays By Canadian Clothiers

THERE are certain conventional ways of suggesting the season of the year by the window display route. The principal seasonable window trim accessories are floral decorations and painted panels, but Lyons, Hamilton, Ont., uses neither of these methods. He struck a decidedly original vein by decorating the side wall and the background on each of his two show windows with a beautifully framed water color reproduction of a pastoral scene. Each picture was draped with folds of rose plush and garlands of Autumn flowers and leaves. Both the pictures and the floral decorations are changed in accordance with the season.

Tapestry Scenic Views

Crystal, Ltd., Edmonton, Alta., decorate their show windows with a tapestry fringe that serves a twofold purpose. This fringe imparts an artistic effect to the top portion of the window glass, the fringe being about three feet long by two feet wide. Each section of the fringe is joined together as one piece. Embroidered on the tapestry are scenes of London's Tower Bridge, the Rome Coliseum and other Old World scenes. These artistic scenes cause many people to pause before their windows who otherwise would not.

Keeping Ahead With Inventions

McClean & Garland, Ltd., Winnipeg, Man., are among the first to introduce the latest styles in men's clothing to Winnipeg. Their original method of driving home this fact to the public can be adapted by retailers in practically every trade. At the centre of their suit trim was an electric light bulb on top of a sheet of glass. The bulb had copper wires that forked out to about a foot each way and then stopped. It was quite a mystery to ascertain how the bulb obtained its power. The electric light bulb alternately lit and went out, while a card down in front advised that this device was the—

"Wireless Electro Inter Mitto Auto Luxe.
Advance methods in wireless.
Advance styles in men's wear."

Distorted Mirrors

Joyners, Moose Jaw, Sask., have two distorted mirrors outside their store, in between their two show windows. If one looks in the first mirror, he sees himself as an extraordinarily lanky individual. If he looks in the other mirror, he finds himself as fat as Roscoe Arbuckle. Very few passersby can resist the temptation to look into these mirrors, and having a sense of humor, they laugh at the caricatures of themselves. If they are going to make a purchase in the store, they enter same in an excellent frame of mind.

A Good Stunt

Have you ever noticed that when you take down a suit of clothes to show it that the lining of the vest that shows at the opening of the coat collar is dirty and ruffled and gives a somewhat shopworn appearance to the suit? There is a way to overcome it. Ryan's, of Guelph, have devised the plan of reversing the coat on the hanger so that this little area of the vest lining that shows is kept clean. It does not impair in the slightest degree the looks of the suit on the hanger and is a factor in preserving the better appearance of the suit in general.

Ready-Mades from Overseas; British Manufacturers Active

ACTING Trade Commissioner H. F. Gurney, in a contribution to Men's Wear Review with regard to the latest development in the ready-made clothing and hat fields, has the following to say:

For some weeks prior to August Bank Holiday reports received from this industry were far from favorable.

Many factories had been on short time, in some cases working only three days a week, a fact which created a gloomy outlook for the Autumn and Winter trade. The position, however, improved as the holidays approached. For some time buyers throughout the country had been holding off and few orders were being placed, but with a burst of fine weather, manufacturers found themselves hard pressed to meet a sudden demand for deliveries of women's costumes and men's suits before the holidays.

Resulting to some extent from the quiet period in the home markets, manufacturers are concentrating their attention to openings overseas. Many well-known firms are eager to obtain information as to likely markets abroad for men's suits and women's costumes. The old practice of believing that British sizes and measurements are applicable elsewhere is no longer adhered to, and United Kingdom firms are particularly anxious to obtain information concerning the actual sizes and measurements current in all parts of the world, together with first-hand particulars as to local requirements in styles and finish.

Competitors in this particular branch have fallen out of the running for the time being, and a great opportunity presents itself to United Kingdom manufacturers for the capture of trade in many markets hitherto held to a large extent by Germany and Austria.

The soft, felt hat continues to be very popular and to command a ready sale. Fashion favors the curled and bound brim, which gives a slightly more formal and dressy appearance than the negligé hat which has been worn for some time.

The colors most in favor are varying shades of grey, and from drab to dark smoke. The lighter shades of drab are nicely toned down by the almost inevitable black band. Velours are maintaining their popularity in light shades of grey, buff, and biscuit.

From Denton comes the report that although there is some justification for stating that there is something in the nature of a lull in the market, most manufacturers have sufficient orders on their books to keep them busy until Christmas.

Orders from abroad are fairly numerous, but there is room for improvement in that branch. A steady trade is being done in mixtures.

The Colonies, China, and Japan have placed good contracts, and American buyers have been much in evidence of late. The trade in ladies' hats is opening out well, and velours, despite the enormous quantities produced during the past few years, are stated to be in practically as heavy demand as ever.

Employment continues fairly good.

For the time being there is little prospect of the cost of production coming down, as, on the whole, the tendency is in an upward direction rather than otherwise.

IS IT A SALESMAN?

Is your store window out in front making a selling talk to each passerby? Or is it so shabby that it looks more like a beggar than a salesman?

By way of variety, wouldn't it be a fine idea to give the buyer some real information about the goods you are trying to sell him? Of course it is possible and very probable that you don't know anything about the merchandise you are offering. Such being the case you are missing all the fun of business and should at once set aside a definite part of your time to learning the "human interest" stories back of your goods. And you will one day wake up and find that some of your information is leaking out into your advertising and actually paying cash dividends.

READY TO MANUFACTURE

Climax Clothing Company, which has located at Arnprior, Ont., has all machinery installed and ready to commence operations on the manufacture of ready-made clothing. The Kenwood mills are also making an extension to their felt factory.

Catering to Women and Movie Fans: Locality, Being Next Theatre, Proves Valuable

Dave Livinson, of Montreal, Adapts His Business to Immediate Surroundings—Finds That Theatre-Goers Are Good Purchasers—Manufactures Ties to Meet Demand for New Jazz Style—Arcade Idea Trebles Sales Within a Month

DAVE LIVINSON, haberdasher, of St. Catherine Street, Montreal, does not let many opportunities slip past him when it comes to furthering his business. There are few stores in Montreal so compact and yet so capable of doing a successful business in men's wear, and the reason, according to Mr. Livinson, is because he makes the utmost of every possible opportunity and is always looking for an excuse to do more business.

Location is undeniably a great factor in achieving success in any business, and there are few branches of trade so susceptible to environment as is the men's wear business, since it subsists in great measure upon a class who are notoriously indifferent shoppers, besides being occupied during the greater part of ordinary shopping hours to the complete exclusion of such ideas as the need of new clothes. The haberdasher, who by choice or by force of circumstances is located off the busy thoroughfare, away from the huge department stores, soon learns that his situation is the dominating factor in his business life, no matter what his methods of business may be nor what his stock comprises.

When Mr. Livinson selected his present site some years back he was astute enough to recognize the latent possibilities in being next door to a theatre, but it is only during the last few months that the said possibilities have materialized into what may be considered as a really valuable sales force. According to Mr. Livinson, it pays to cultivate the movie fans, and with this idea in mind he has taken special pains to study the tastes and requirements of his customers in order to make his store as attractive to them as possible.

Catering to Movie Fans

The store itself runs back from the street parallel foot for foot with the lobby of the Gaiety Theatre, and the front windows have always been dressed with special care on this account, but during the past summer the theatre management decided to change the situation of their box office, and the outcome of the matter was that for the trifling consideration of some three square feet of space in Mr. Livinson's shop, the latter was permitted to cut three large display windows through from his shop to the theatre lobby. The loss of the few

The above is a picture of the windows of Dave Livinson, of Montreal, which are in the arcade entrance to the Gaiety Theatre that has recently been completed in that city. It is something new in window display work and should prove a most valuable asset to Mr. Livinson's business. Hundreds of people pass these windows every day and cannot help but be attracted by the displays. Mr. Livinson changes the displays frequently so that the passer-by may note the various lines he carries and can see what is the very latest in accessories.

feet of space is negligible to Mr. Livinson, and the benefits accruing from the added display already are becoming noticeable to a remarkable degree.

The advantages of being near to a theatre are many, according to Mr. Livinson. First of all, it is surprising how many women are about early in the day to get their tickets for the evening performance. They drop in to the store and invariably the query comes: "My husband said he saw some ties in your window last night and he wanted me to look at them and get the price." Such conversation as this rarely fails to result in a sale, and usually additional purchases are made. Then again, there are the people who drop in for a few minutes during the intermission, who come from a distance as a rule and who are anxious to get something out of the ordinary. In such cases it is always advisable to keep a large assortment of the latest things in neckwear, socks, gloves, or jewellery so that customers may not lose time in selecting something which takes their fancy. One point emphasized by Mr. Livinson was that a retailer catering to a Jewish clientele must be always on the "qui vive" for the latest thing in haberdashery as there is no race so insistent upon being up to date and different when it comes to matters relating to dress and personal appearance.

Selling Jazz Bows

An interesting anecdote was related by Mr. Livinson to illustrate his point. During the Summer he was besieged with enquiries for the tiny jazz bows so much worn in the States, and which had not as yet become common in Montreal. He sent out hurry calls to various manufacturers but could not secure prompt deliveries, and so in desperation his wife suggested that she convert some fancy cravats which were not as popular sellers as the new bow ties, into the minute butterfly effect so greatly admired. Her idea was carried out at once, and the first dozen went like hot cakes at fifty cents apiece with calls for as many more as could be made. "Give 'em something that no one else has got," said Mr. Livinson, "and you can do all the business you can handle."

On Friday and Saturday nights the little store fairly hums, and Mr. Livinson finds that he can scarcely handle all the business which comes from the continuous stream of theatre patrons. His arcade windows, as they may well be termed, are always dressed carefully with the newest things in haberdashery and are further embellished with photographs of the prettiest movie queens who may happen to appear upon the screen of the Gaiety. Side by side with Anita Stewart or Marguerite Clarke will be seen a neat yellow show card stating that certain ties are $1.50 or else that shirts may be purchased for $3. "Goods must be moderately priced and yet up to date," declared Mr. Livinson, "if one wants to succeed nowadays."

Will Make Additions

A little later on Mr. Livinson plans to build in a suitable background to the arcade windows and instal improved lighting effects so that the atmosphere of his store will be fairly redolent of Broadway and the "Gay White Way." Mr. Livinson admits that he owes a great measure of his success to his silent partner, to whose resourcefulness and business acumen he attributes the highest praise, modestly disclaiming any credit for the buying of stocks or the choice of styles. His partner, by the way, happens to be his wife. The French have a saying: "Cherchez la femme" when it comes to the final analysis of the motive of any deed, and no better instance of the truth of this epigram can be cited than by Mr. Livinson's frank admission of the ability of a woman to guide and superintend the strictly business end of a man's store, while he himself is content to see to the artistic arrangement of the windows and the important matter of salesmanship. Even the casual observer can see that Mr. Livinson is unusually fortunate in the matter of a partner no less than in the locality of his progressive and attractive store.

Retailers Beginning to Take Action Regarding Luxury Tax

Expressions of Many Retailers in Favor of Sales Tax Recorded in Men's Wear Review Some Months Ago Now Taking Concrete Form — Hamilton Men Pass Strong Resolution — Others Should Do the Same Without Delay.

THE manufacturers and retailers of Hamilton have taken a commendable action with regard to the luxury tax. Sentiment in favor of the sales tax which was advocated by Men's Wear Review some months ago is rapidly growing and there is an insistent demand from many quarters that the luxury tax be abolished. It would seem indeed, that the necessity for this tax no longer exists inasmuch as the cost of clothing to the consumers is undergoing a downward tendency. This was one of the objects which the Government had in view when imposing the luxury tax and the logical step for the Government to take now would be to abolish this tax. Aside from this altogether, the luxury tax has done a good deal to retard business amongst retail clothing men; and it failed, in many instances, to impose a tax on things that are real luxuries. Many manufacturers and retailers were quoted in Men's Wear Review some months ago as favoring the sales tax because it was the easiest method of collecting the tax, it caused the least amount of work, and it prevented any retailer from the largest to the smallest from escaping the payment of the tax, as, it is feared, many are doing under the present system. It now seems that local associations are taking this matter up in an organized way and are forwarding resolutions to the Government asking that the luxury tax be withdrawn. It is a matter that should be taken up by every retail organization, local or provincial, in the country; and we would urge clothing men, whether they have, as yet, formed a local organization or not, to get together and pass a resolution with regard to this tax and forward it to the Government. In all probability, the matter will not be dealt with until the forthcoming session of the House of Commons and associations would be well advised, in addition to forwarding the resolution to the Government to also forward one to the local member of the House of Commons.

The Hamilton Resolution

The substance of the Hamilton resolution was that the luxury tax be entirely abolished and that the sales tax be sufficiently increased to compensate the Government for the falling off that would occur by the withdrawal of the luxury tax. It was claimed by many of the speakers that the tax had been the cause of the falling off of business to a considerable extent, particularly with regard to certain lines of men's wear.

George H. Douglas, president of the Manufacturers' Association, presided, and very strongly pointed out the detrimental effect upon the clothing business caused by the imposing of the luxury tax. Representatives of other manufacturing, jobbing and retail concerns expressed themselves as being strongly opposed to the continuance of the luxury tax and their desire to have the sales tax to the retailers increased. This change in the system of taxation would greatly lessen the burden of the manufacturers and would not increase to any great extent the obligations of the retailers.

NEW BRANCH ACQUIRED BY CANADIAN CONVERTERS, LTD.

A recent announcement of interest has been made by the Canadian Converters of Montreal to the effect that they have opened a branch plant at Waterloo, Quebec, with a capacity of 60 to 100 machines. In this plant will be manufactured the work shirts handled by the company and the factory will be managed and operated by the Canadian Converters exclusively, who will now be able to handle their trade with greater expedition and efficiency.

Cotton Reductions Are Announced; Action by Montreal Manufacturers

Three Manufacturers Announce Cuts of From 10 to 25 Per Cent.—Effect Will be Felt Almost Immediately—Are Prepared to Take Their Loss Now.

PRICE reductions of from 10 to 25 per cent. on all kinds of cottons have just been announced by the three leading manufacturers of Montreal, although publication of the new season's price lists has been somewhat delayed. Men's Wear Review has been informed that the long looked for decline in staples has arrived, and in consequence of this action on the part of the textile mills reductions are to be looked for in the near future.

Such action on the part of the mills, as the head of one of the largest cotton concerns in Montreal put it to a representative of Men's Wear Review, has occurred because of an extraordinary decline in the raw product, which has been the cumulative result of contracted credits following price resistance on the part of the consumer. Raw cotton has fallen from 40 cents to 20 cents and the crop is stated to be in excellent shape. In fact the Southern crop would furnish a large export volume but for the strike in England and conditions in credit markets of Asia and Europe. As it is many growers will have to take losses on this year's growth, but they must realize that other producers are taking losses also. It seems the rule that most producers are willing for the price of every commodity to come down but that of their own. However, cotton growers will allow this year's losses to average in with unusually good profits of the last two years. It was only a few years ago that campaigns were started to save the farmers by the "buy a bale" movement at 10 cents a pound instead of 20 cents which is now claimed to show such a loss. Cotton growers have no need to become excited and to ask Government aid, for such a measure would stop the process of deflation which has been so long anticipated, and it is said by those in closest touch with conditions that a marked improvement is already becoming noticeable. The costs of production are becoming adjusted to the new price levels, and it is impossible for the farmers to threaten to cease growing cotton because they can grow nothing else, and therefore the only thing they can do is to accept the present loss and begin planning for next season.

Benefit All Along Line

The loss incurred by the grower will be felt by the entire market from farmer to retailer. The tendency on the part of the mills in Canada is to give their customers the benefits of the new rates on all old orders so that wholesalers will be able to give the retailers the advantage of the drop immediately and they in turn may pass it on to their customers. This is contrary to the practice in the United States, where the makers of cotton goods are insisting that old orders be paid for at old prices.

One Montreal firm interviewed stated that in making such a cut in prices they are incurring a heavy loss, since the raw material was obtained some time ago when high prices prevailed and the boom in cotton was at its height. It was further explained that Canadians could not make so great a cut in their manufactured cotton goods as the factories across the border as they had never inflated their charges like their Southern neighbors. To support this it was stated that prices here had not advanced since March last, while on the other side there has been considerable advance since Spring. Denims, shirtings, cotton tweeds, as well as tickings, greys, and other staple cottons will therefore experience a decided change in price, and it is expected that if the mills are granting such concessions that the same action will be carried out all along the line. The benefit of any reserve will be passed on to the customer and the full effect of the reduction should become settled and effective within eight or nine months' time.

That the prices just announced by the textile mills will remain at this level cannot be definitely forecast just yet, but buyers who are in need of goods should take into consideration the prospects of getting them during the next few months. The January sales of white goods are not far off; in fact they are so close at hand that unless orders are placed during the next few weeks it will be virtually impossible for the goods required to be put through the bleaching and finishing processes in time for delivery prior to the end of December.

The existing stocks of white goods are conceded to be below the quantity ordinarily needed for the January sales, yet no real effort seems to have been made to place orders in any appreciable quantity.

According to a prominent wholesaler, the labor end of production is easier in the United States and should have an effect as well upon conditions. The mentality of the workman has changed radically, and even in Canada it is stated that production is approximately 40 per cent. better than it was several months ago. Big concerns are preparing, it is said, to lose many thousands of dollars, realizing that the first loss is always the heaviest. It is stated on all sides among the wholesalers that reductions in other lines will naturally follow in the wake of the cotton decline.

TRIPLE Waterproofs of the FIRST QUALITY for MEN, WOMEN and CHILDREN
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Guaranteed all pure sheep wool. Best and strongest working pants in Canada. Ask for price list and sample.
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Manufacturers of
Boys' and Juveniles' Clothing
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ADVERTISING and SHOW CARD WRITING
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FOR
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We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.
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Men and Young Men

—Popular because they Satisfy

When selecting your line you not only consider the quality of merchandise but the reputation of the manufacturer.

Peck's clothes are backed by our reputation. The quality of material and workmanship reflect the spirit of faithful service which has given them the well-deserved popularity.

Peck's clothes for Spring, 1921, are correctly styled and the value is unsurpassed. Our range contains new and interesting features. If you are not already a Peck dealer, write to-day.

For your seasonable wants a complete range of men's clothing is carried in stock ready for immediate shipment.

John W. Peck & Co., Limited

Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

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Manufacturers of
Men's and Boys' Clothing, Shirts, Caps, etc.

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Dealers everywhere are learning that ATLANTIC UNDERWEAR admirably fills both these requirements.

Different weights and qualities, each line guaranteed to be the best of its class.

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LIMITED
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E. H. Walsh & Company
Montreal & Toronto
Selling Agents for
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Provinces.

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Neckwear, seasonable in colorings and designs, $7.50 to $27.00

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TRADE MARK

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MEN'S GLOVES
FOR PROMPT BUYERS

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203	Men's Grey Mocha, cotton fleece lined, ½ pique sewn, gore in wrist, dome fastener	15.00 "
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Men's Gloves, assorted sizes 8 to 10½ to the dozen.
Cadets' " " " 7 to 8½ to the dozen.

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MONTREAL

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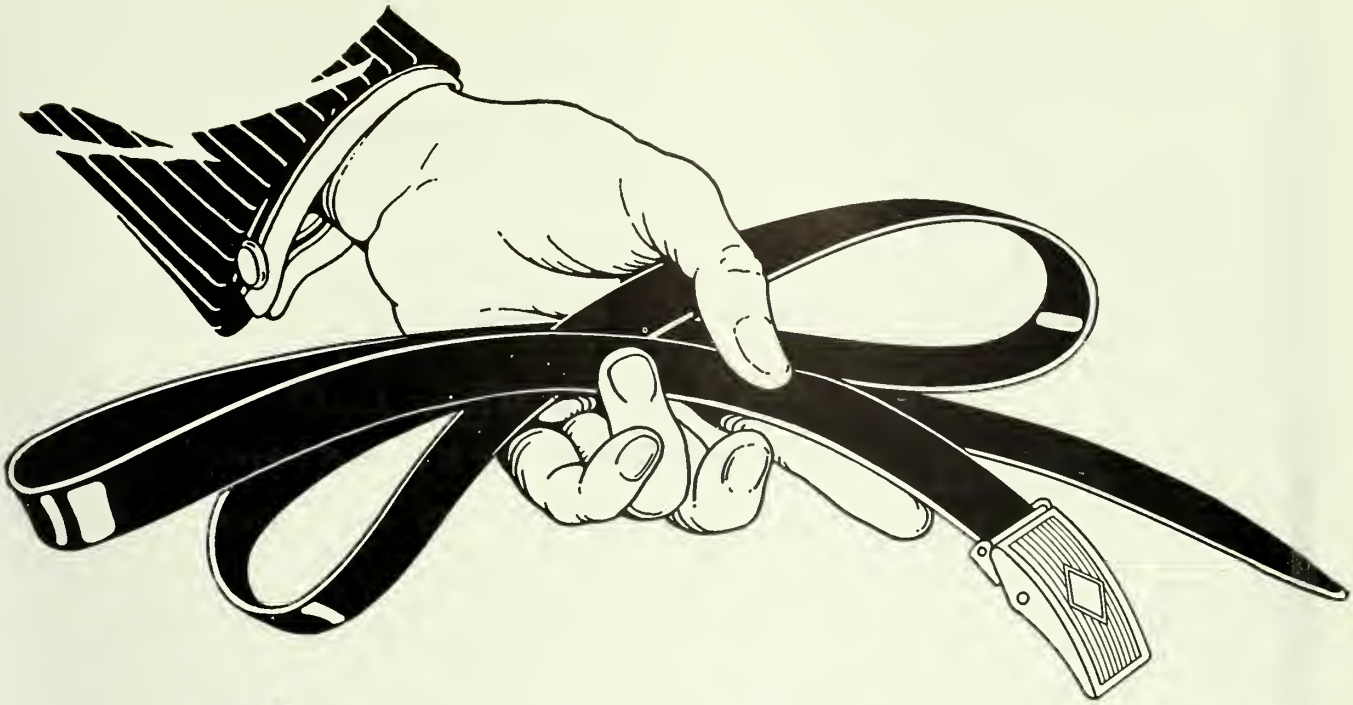

The Ideal Gift --

INDIVIDUALLY BOXED!

The ideal Christmas Gift is a Marathon Washable Flexyde Belt—

And for the holiday trade you can secure them in **individual boxes!**

This year your customers are going to look for new gifts that are useful, novel, serviceable and **reasonably priced**—

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The fastest selling belt in the world --and the biggest belt value!

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Send orders direct to your Marathon Belt distributor.

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Exclusive Canadian Distributors of Marathon Flexyde Belts. ***Full line carried in stock at all times.***

MARATHON
WASHABLE FLEXYDE
BELTS

HARRY PALTER, Pres. EPHRAIM PALTER, Sec.-Treas.

Announcement

To the Trade

With pride we announce the formation of the

Palter Cap Company, Ltd.

We are prepared to furnish Tweed Hats and Caps at prices of interest to every dealer.

CHARACTER, SMARTNESS and INDIVIDUALITY will be found in this line of tailored headwear.

Value and Service

is the slogan of our house.

We assure all dealers of prompt deliveries for earliest Spring on Hats and Caps. Order now.

PALTER CAP COMPANY, LTD.
122-28 Wellington St. W., Toronto
H. GREENBERG, General Manager.

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Suggest PROSPERITY SHIRTS

We make a specialty of Men's High-grade Made-to-measure Silk Shirts and use only the best silk obtainable. Unusually attractive and incomparably tailored in the very latest designs from New York. Also we make a medium and better line of both cotton and silk shirts that are hard to be equalled.

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Prices range from $18.00 to $95.00 dozen.

Samples on request

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FELS AND LIPPÉ CLOTHES

should interest you. There are no fancy creations or freak styles but a correct interpretation of the coming vogue.

Fels & Lippe Clothes will stand comparison. Compare style, workmanship and quality of fabric—then consider the price. We are confident that you will agree that our Spring range is unique and worthy of your careful consideration.

Our representatives are now on the road. Make sure you see them.

Fels & Lippé
292 St. Catherine Street West
MONTREAL

"Art Kraft" Clothes

Art Kraft dealers are style dictators. The clothes they sell express that vigor and dash which aggressive men, everywhere, look for.

Their store is the Mecca of the well dressed.

"Clothes of Distinction"

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Coaticook, Que. Montreal, Que. Winnipeg, Man.

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The Clothes with the Guarantee

THE satisfaction parents find in the smart appearance of Wearbetter clad boys means their continued patronage.

Wearbetter clothes are the magnet which draws to your store the class of customer you most desire.

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Coaticook, Que. Montreal, Que. Winnipeg, Man.

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ARROW NECKWEAR

As patrons in men's furnishings, Young Men as a rule are in the majority. You'll find nearly every one discriminating in dress taste—they know a good necktie when they see one. Consequently show them

Arrow Neckwear

What is most important about this line is that these ties are of the real quality that will please and wear well.

Our Mail Order Department is complete in assortments and prices. Satisfaction guaranteed at your own particular price. Returnable if not entirely satisfactory to you.

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Winter Uniform Caps

Metal Badges and Buttons

for every kind of uniformed employee. Many styles and designs carried in stock. Special samples of your individual requirements manufactured by

WILLIAM SCULLY, Limited

Our Uniform Equipment has established for us a reputation for good value, high-class workmanship and a keen perception of what is required to give the smart and distinctive touch to a uniform.

We are prepared to supply you promptly.

Send for our illustrated catalogue.

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Uniform Equipment and Supplies

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An Open Letter to the Trade

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The Brill Hat & Cap Company, Limited

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Good Clothes Will Cost Less

for your customers in the long run if you educate them to buy dependable fabrics that last. Therefore stock and recommend

York Made-to-Measure Clothes

Every model is the original creation of our expert designer—made to the owner's particular measure from serviceable fabrics of the smartest designers. Our clothes represent a standard of real high-class workmanship.

Merchants will be assured of good service when dealing with us and also satisfactory profits in handling this popular priced clothing.

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SUITS AND OVERCOATS

Write to our Custom Department
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Made-to-Measure Clothing

Complete Lines for Fall and Winter

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C. B. G. Bath Robes, Dressing Gowns and House Coats have established a reputation among dealers as a good staple line to stock. Are you among the dealers who are getting a share of the profits on these C. B. G. lines?

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A regular reading of this paper will mean added profits to you if you are interested in building business in the Dry Goods Trade.

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"They cost no more"

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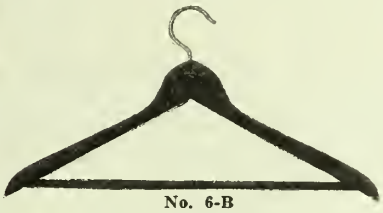
We change our models frequently to conform with the latest styles.

Your orders will receive careful and prompt attention.



No. 6-B

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161 King Street W., Toronto

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Very likely you can find it in the Men's Wear Review.

ANTICIPATING careful buying on your part for the next few months, we have arranged to keep our stocks well assorted.

Immediate Shipments can be made from all our lines

Our Winnipeg and Vancouver offices, as well as ourselves, are prepared to serve you promptly and efficiently.

Write or wire for your needs.

Prices always as low as market values will permit.

Best quality and workmanship comprise the Carhartt Line of Overall Uniforms, Gloves and Work Trousers.

HAMILTON CARHARTT
COTTON MILLS LIMITED
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Attract the "Best" Custom by featuring "CEETEE"

THE PURE WOOL UNDERCLOTHING THAT WILL NOT SHRINK

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.

Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience—it is made in all weights—sizes and prices to suit every requirement—and bears the diamond-shaped label as illustrated.

TURNBULL'S UNSHRINKABLE NATURAL WOOL

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Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.

GUARANTEED UNSHRINKABLE CEETEE PURE WOOL

THIS TRADE MARK IS ON EVERY GARMENT

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There is a saying which long since has passed the "Original" stage, so it cannot be credited to anyone in particular. It runs as follows:—

"You have a dollar. I have a dollar. We swap. Now you have my dollar. And I have yours. We are no better off. . . . You have an idea. I have an idea. We swap. Now you have two ideas. And I have two ideas. That's the difference."

An idea can be used by a great many people without anyone being the poorer for it.

MEN'S WEAR REVIEW contains the ideas of many men, which are yours to use free. They are reported, analyzed and prepared for your ready use right at your store.

Read the editorial columns. Study the Advertising pages.

MEN'S WEAR REVIEW

143 UNIVERSITY AVENUE - - TORONTO, CANADA

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Dominion Raynsters

"Made-in-Canada" Raincoats

What A Satisfaction It Is

to offer your customers a line of raincoats that are absolutely guaranteed in quality and workmanship.

Every "DOMINION RAYNSTER" bears the guarantee label of the Dominion Rubber System and should there be any cause for dissatisfaction with one of these coats, you have Canada's largest rubber organization to make the matter good.

"DOMINION RAYNSTERS" are made in a wide variety of pleasing styles and patterns for men, women, boys and girls.

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IN PROGRESS we have manufactured an irresistible starched collar.

Made with a roll, of a light weight, it embraces all the snap and vim that any man could desire.

We predict that PROGRESS will prove one of our largest sellers.

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SHIRTS
COLLARS
and
NECKWEAR

MEN'S WEAR REVIEW

OL. X PUBLICATION OFFICE: TORONTO, DECEMBER, 1920 NO. 12

Boys' Clothes at Their Best

THE W. J. KEENS COMPANY LIMITED

WHOLESALE CLOTHIERS

TORONTO

That Christmas Bells Will
Ring Out Their True
Message of
Happiness to You All
Is Our Sincere Wish

COOK BROS. & ALLEN
Limited

Manufacturers of

ART CLOTHES
COOK BROS. & ALLEN LIMITED

Toronto, Ontario

Christmas Greeting

We wish to thank our many friends for their hearty support during the past year and extend to them sincere wishes for a Happy, Prosperous 1921.

WALTER BLUE & CO., LTD.

Head Office: SHERBROOKE, QUE.

BRANCHES:

Coaticook Montreal Winnipeg Magog

The retailer who "mends his fences" NOW is going to fortify his store against lack of business during these reconstruction days. If your own particular patronage has slowed up in Clothes-buying, if they rebel against high-priced clothes and if your policy forbids you to offer any but **good** clothes, you can still "find a way out."

Our new lower-priced range of Spring Suits in imported and domestic woolens is a splendid solution of the difficulty.

If you have not seen the line, write or wire. If you **have** and now wish to place the order you failed to place when our Salesman called, it isn't too late. Let us hear from you NOW.

Bengard
B GARDNER & CO

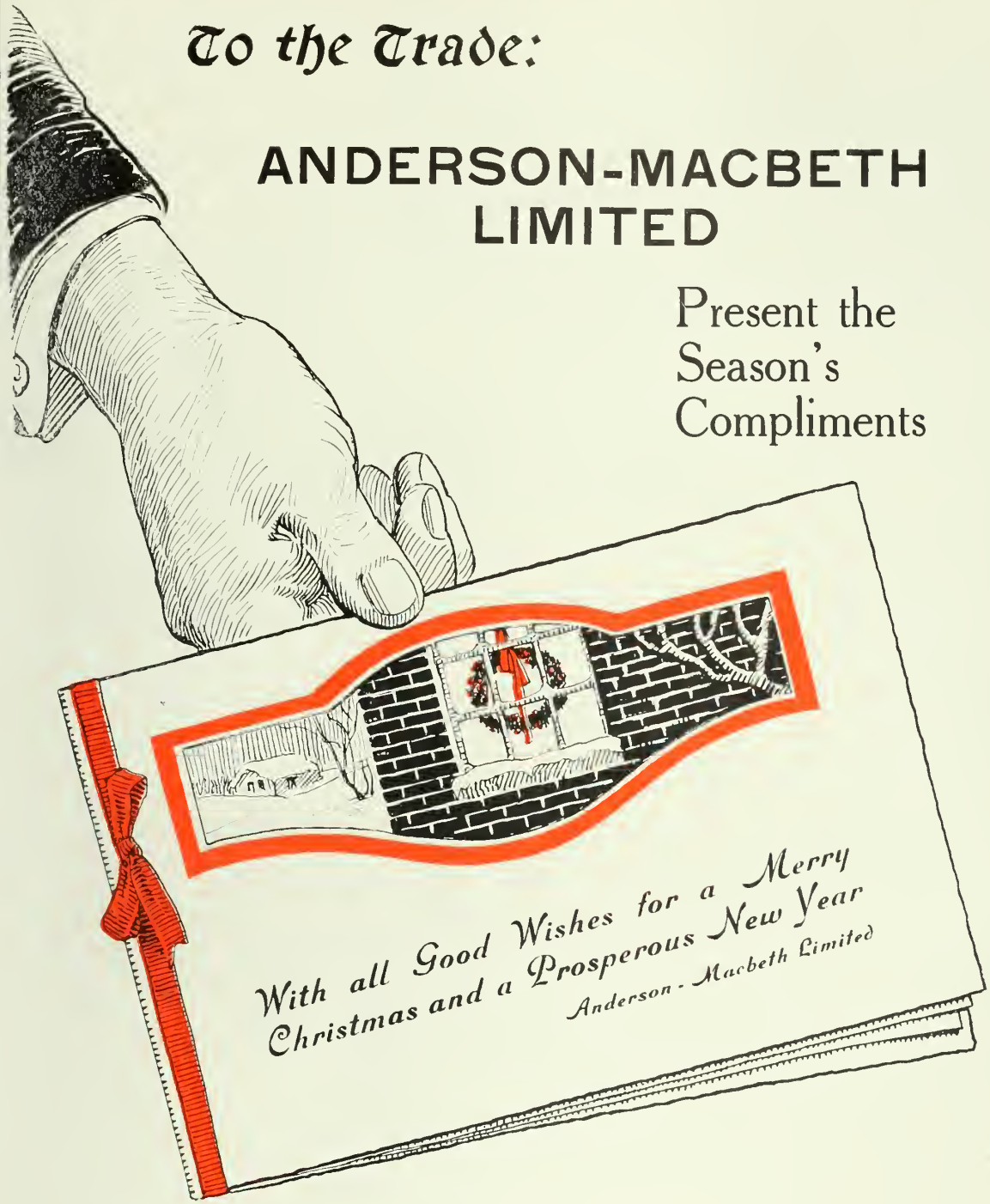
Bengard
Clothes

B. GARDNER & COMPANY
MONTREAL

To the Trade:

ANDERSON-MACBETH LIMITED

Present the Season's Compliments



SOLE CANADIAN DISTRIBUTORS
BORSALINO AND KING HATS

Season's Greetings

To all our friends and patrons, we extend the old, old greeting

A Merry Christmas
and
A Happy, Prosperous New Year

We feel assured that 1921 will be a year of success and prosperity wherever Peck's clothing is featured.

The far-reaching effects of long experience and wide knowledge of the clothing business cannot be denied.

Peck's high standard of quality and service can be attributed to over forty years of experience and a thorough acquaintance with fabrics and styles as well as to initiative and industry.

AT WINNIPEG — For the benefit of our Western customers our warehouse and showrooms carry a complete range of all Peck's products. Your immediate needs can be readily supplied from stock in many of our standard lines. If you have not already visited our Winnipeg showrooms start the New Year with a visit to see our unusual display for Spring, 1921.

Peck's

John W. Peck & Co., Limited

Manufacturers of Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

PRODUCTS
for
MEN and BOYS

Peck's

CLOTHES
for
SPRING

Peck's Caps

are business assets which have done much to build up not only a phenomenally large, but an enduring business.

We trust that during the coming year our patrons will continue to reap the benefit from our long experience, wide connection and efficient organization.

The Clothing Department

The brand "Peck's" is recognized as one of the leaders of the Better Grade clothing. It has won favor with dealer and wearer alike for its Reliability and unsurpassed Quality. Peck's Boys' Clothing is a dependable line which assures its dealer of satisfied customers.

Peck's Made-to-Measure Clothes has ever proved a successful and profitable line for its many representatives. The possibilities of the department are worth consideration.

The Shirt Department

Owing to our large and efficient staff we are enabled to manufacture enormous quantities of high-class shirts of every description. The "newest" in shirts usually is shown—first by Peck's.

John W. Peck & Co., Limited

Manufacturers of Men's and Boys' Clothing, Shirts, Caps, etc.

MONTREAL WINNIPEG VANCOUVER

MARCY
ARROW COLLARS
Cluett, Peabody & Co.
of Canada, Limited

Christmas Greetings
to our
Friends
and
Customers

and may we add our thanks for your liberal patronage of the past year, and express our desire to serve you in the future.

Wm. H. Leishman & Co. Limited

MAKERS OF
THE BEST
TAILORED
GARMENTS
FOR
MEN

Leishman's have realized that popularity can only be retained by backing up style with quality.

Style and Durability are very apparent in our range for

SPRING 1921

Stock them and your trade will soon understand the value of Leishman's Label.

192-194 Spadina Ave., Toronto

Men's Wear News

WE have a remarkable assortment of everything in Men's Furnishings for immediate delivery or for Spring. The Racine line of products are popular from the standpoint of price as well as that of quality.

Christmas Specialties

We have anticipated last-minute orders for Novelties for Christmas selling and have prepared a splendid range of these seasonable Furnishings, including:

SWEATER COATS
COLLARS
TIES
MUFFLERS
CRAVATS

UNDERWEAR
SUSPENDERS
BELTS
PYJAMAS
DRESS SHIRTS

GLOVES
HANDKERCHIEFS
SOCKS
UMBRELLAS

This is a time when retailer and wholesaler alike realize the necessity of selling more. Racine Good Quality at Racine Popular Prices will help you to speed up your sales.
Visit one of our many sample rooms and see our values.
Prompt delivery of goods guaranteed.

Alphonse Racine Limited

"MEN'S FURNISHING SPECIALISTS"

60-98 ST. PAUL STREET WEST, MONTREAL

FACTORIES: Beaubien St., Montreal; St. Denis, Que.; St. Hyacinthe, Que.

SAMPLE ROOMS:

HAILEYBURY Matabanick Hotel
SYDNEY, N.S. 269 Charlotte Street
OTTAWA 111 Sparks Street
QUEBEC Merger Building
TORONTO 123 Bay Street
SHERBROOKE 4 London Street
SUDBURY Nickle Range Hotel
RIVIERE DU LOUP Hotel Anctil
THREE RIVERS Main Street
CHARLOTTETOWN, P.E.I. Queen and Sydney Sts.

MONARCH-KNIT HOSIERY

For Men

Send us your sorting orders for Christmas trade. Prompt delivery is assured.

We can give you prompt delivery on all sorting orders for Sweaters, Pullovers and Jerseys for Men and Boys.

MONARCH KNITTING CO., LIMITED
HEAD OFFICE - DUNNVILLE, ONT.

FACTORIES AT: DUNNVILLE, ST. CATHARINES AND ST. THOMAS, ONT., AND BUFFALO, N.Y.

To

All Who Sell and All Who Buy

"Fit Well" WATERPROOF
BEST BRITISH MAKE

We extend the SEASON'S GREETINGS and SINCERE WISHES for a PROSPEROUS YEAR in 1921

"Better Service" is our New Year's resolution

S. RUBIN and COMPANY

Mfrs. of the

FIT WELL WATERPROOFS

437 St. Paul St. W. Montreal

A Merry Christmas, and may the New Year swing wide the portals that lead to increased happiness and prosperity.

"Where You Get the Service"

Shirts for Spring 1921

Don't let your customer buy just a "shirt."

Sell him a LANG SHIRT and you will soon realize the value of linking an established name with your store.

Our stocks are ready. Prompt deliveries assured for Spring.

The Lang Shirt Company
Limited
Kitchener, Ontario

Greeting

THE HEARTIEST CHRISTMAS GREETINGS TO ALL

When you wish your customers the Season's Greetings suggest, during a shopping period, a PUNCHARD-BIRRELL Suit or Overcoat.

There'll be satisfaction expressed all 'round through the offering of right style, combined with "long-service-quality" material.

If you are not fully stocked at present—

DROP US A CARD.

THE PUNCHARD-BIRRELL CO.

545-7-9 King Street West

TORONTO

SUGGEST
PERRIN'S--
"Ace of Clubs"

THE UTMOST IN GLOVES!

They have ever proved acceptable Christmas gifts. Perrin Kayser's products are everywhere recognized as the BEST. Your patrons want perfection of quality and workmanship in the gifts they give, therefore they want Perrin's. Have you a good stock of our reliable gloves?

PERRIN'S KID---Lined and Unlined

KAYSER
Silk and
Chamoisette

These names are synonymous with value, smartness and satisfaction.

"Kayser" GLOVE
REAL CHAMOISETTE
Made in Canada

PERRIN KAYSER COMPANY, LTD.
SOMMER BUILDING, MONTREAL

Greetings

Not unmindful of the trying times through which the trade is passing, we still have unshaken confidence in the future of Canada, and a belief in the early return of a healthy volume of business. Feeling so

Men's Wear Review

the more readily and the more earnestly wishes its readers and friends

A Merry Christmas
and
A Happy New Year

10 Dozen Assorted
New Christmas Neckwear
in
Individual Boxes
$98.50
Value $175.00

Clearing Christmas Neckwear

Regardless of Cost

We did not want to close our factory and lose our trained help during the quiet months, so we made up all our Christmas silks into neckwear for stock. Every dozen of these must be cleared out before the end of the year, regardless of cost or present-day value.

This extra special offering of 10 dozen high quality neckwear for $98.50 presents to you an outstanding opportunity to secure the additional neckwear you need to satisfy Christmas gift buyers at prices that mean Big Value to your customers and Big Profit to you.

There is no old stock in this assortment—the silks were bought for this season and sold as high as $27.00 a dozen—the quality, the patterns and colorings were the best shown to the trade for this Christmas selling.

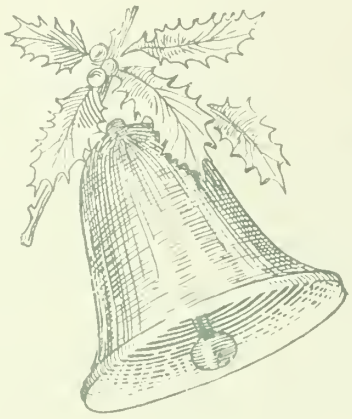
Don't lay this aside and forget your present intention to order this assortment. Send a card now.

MILLER MEN'S WEAR, LIMITED

44 to 48 York Street, Toronto

Neckwear, Underwear and Furnishings. *Clothing Specialties.*

Milne's Neckwear News for December



Greetings

MAY Your Christmas be a Merry One, filled, as Ours will be, with Appreciation and Good Will toward all our Friends and Customers throughout Canada. We hope that our Organization will always be worthy of the Faith and Co-operation of the Trade in Canada.

We trust that our Service during 1921 will merit a continuance of Your Patronage, and extend to You Our Hearty Wishes for a Happy New Year.

WILLIAM MILNE

The Newest in Neckwear

129-39 Spadina Avenue Toronto, Canada

ACME
TRADE MARK

A Merry Christmas

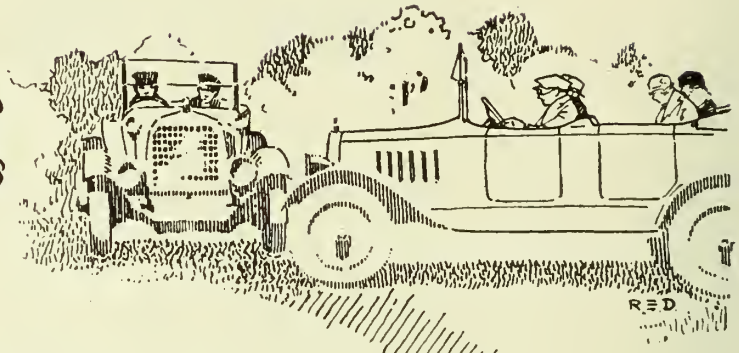
To every merchant, from Coast to Coast, we extend Season's Greetings — and at the same time express our deep appreciation of business received in the past twelve months.

A Happy New Year

ACME GLOVE WORKS
Limited
MONTREAL

ACME A MAKE

Challenge Cleanable Collars.



The increased demand for Challenge Collars has demonstrated that men everywhere endorse them as the satisfactory collars for all conditions.

The professional man, farmer, and workingman, all wear

Challenge Collars

because they are convenient, economical, and stylish, because it is almost impossible to tell them from real linen—because they present a neat, dressy appearance, and a damp cloth is all the laundering required.

Our advertising is helping you to get your share of Challenge Collar sales and profits.

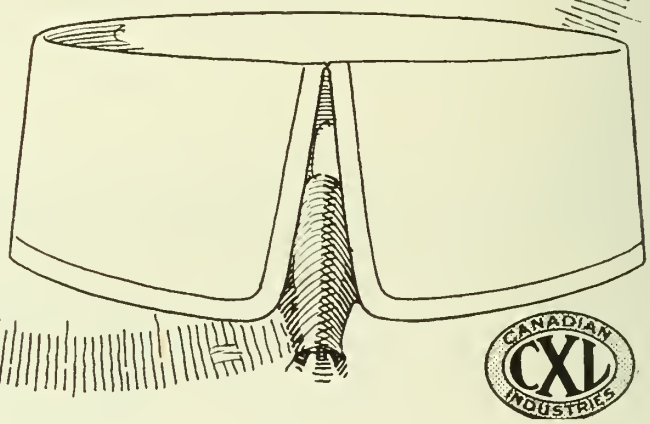
Order to-day from your jobber.

Write us for your supply of counter envelopes.

"Defender"

The Arlington Co. of Canada Limited

Montreal
Toronto
Winnipeg
Vancouver



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PY-RA-LIN

CANADIAN CXL INDUSTRIES

HAVE you ever stopped to consider that every suit of underwear you sell is either a credit or a reflection on the character of your store,—that underwear is worn morning, noon and night, and your customer is continually either pleased or irritated with it, and that permanent satisfaction is the only sure basis of a permanent trade connection?

The reputation of your store will benefit by handling Penmans Underwear not only because these lines are of the very highest quality in every respect, but also because their quality is so well known to your trade.

Penmans Underwear

"THE STANDARD OF EXCELLENCE"

Penman Limited, Paris. *Also makers of Hosiery and Sweater Coats.* 3T

The Season's Greetings

For the courtesy of your patronage in the past year we sincerely thank you and hope to enjoy a continuance of those cordial relations during the coming year.

Our lines—Ulster Coats for men and youths, also imitation buffalo cloth coats and robes, Astrachan and buffalo cloth gauntlets.

Every line will prove a ready seller.

This pleasing cloth is made in Black, Brown, Heather, Blue mixture, Green mixture and Oxford Grey.

WB Barriecloth WEARS BEST REG'D

THE ROBE & CLOTHING CO. LIMITED KITCHENER, ONT.

Samples of cloth mailed on request.

Stifel's Indigo Cloth

Standard for over 75 years

STIFEL REGISTERED

The manufacturer who makes **Overalls and Work Clothes** of Stifel Indigo Cloth, and the dealer who sells Overalls and Work Clothes of Stifel Indigo Cloth will find Stifel Indigo Cloth's more than seventy-five years reputation, and Stifel Indigo Cloth's advertising big factors in making sales.

Stifel Indigo Cloth positively will not fade, and the dots and patterns positively will not break in the print.

The Genuine Stifel Indigo has this trademark stamped on the back of the cloth. Garments sold by dealers everywhere. We are makers of the cloth only.

STIFEL REGISTERED

J. L. STIFEL & SONS, Indigo Dyers and Printers
Wheeling, W. Va.

SALES OFFICES

NEW YORK	260 Church St.	BALTIMORE	123 Market Place
PHILADELPHIA	1033 Chestnut St.	ST. LOUIS	604 Star Bldg.
BOSTON	31 Bedford St.	ST. PAUL	238 Endicott Bldg.
CHICAGO	223 W. Jackson Blvd.	TORONTO	14 Manchester Bldg.
SAN FRANCISCO	Postal Telegraph bldg.	WINNIPEG	400 Hammond Bldg.
ST. JOSEPH, MO	Saxton Bank Bldg	MONTREAL	508 Read Bldg.
VANCOUVER	506 Mercantile Bldg.		

Write for Samples of Royal Prints — for stylish House and Street Frocks

Underwear of Perfect Comfort

Woven of soft, heavy yarn and designed in such a way as to conform to the natural lines of the body and to give plenty of room for movement, Atlantic underwear appeals particularly to men who appreciate the luxury of perfect undergarments.

The dealer who features it strengthens his hold on the discriminating customer with every garment sold.

Atlantic Underwear
COMPANY, LIMITED
MONCTON - - - N. B.

14

E. H. Walsh & Company
Montreal and Toronto
Selling Agents for Quebec, Ontario and Western Provinces

ATLANTIC

May You Have a Very Merry Christmas and New Year Prosperity

——together with a sufficient stock of Prosperity Men's High-grade Made-to-Measure Silk Shirts. These shirts will prove attractive from a selling, as well as a natural point of view, and the good workmanship and latest New York designs will be fully appreciated.

We manufacture a medium and better line of cotton and silk PROSPERITY shirts.

PRICES RANGE FROM—per dozen—$18 to $95.

Samples on request.

Prosperity Shirt Company

New Address, 12 Queen St. E., Toronto

"FOUNTAIN BRAND"

Finest Quality and 100% Satisfaction

in

"FOUNTAIN BRAND"
PURE IRISH LINEN THREAD

Manufactured by

ISLAND SPINNING COMPANY
LISBURN, IRELAND

Buyers of "Fountain Brand" get their money's worth, for there is no waste, because NO SNARLING and NO BROKEN ENDS.

It comes in ½-lb. and 1-lb. Patent Wind Cops; 1, 2 and 4-oz. Spools and in colors: Black, White and Whitey-Brown.

MANUFACTURERS OF CLOTHING AND LEATHER GOODS

This economical and reliable thread is for you!

Sole Agents for Canada

WALTER WILLIAMS & CO., LTD.

MONTREAL	QUEBEC	VANCOUVER	TORONTO
508 Read Building	553 St. Valier Street	217 Crown Building	20 Wellington St. W.

PHONE ADELAIDE 2762

REGISTERED

UNIFORM WORK OUR SPECIALTY

122-126 WELLINGTON STREET WEST
TORONTO
ONT.

Gentlemen:—

We beg leave to notify you that Mr. E. Palter and Mr. H. Palter, formerly the practical partners of the firm of Palter Bros., have formed a partnership for the purpose of manufacturing Hats and Caps. We have included in our firm Mr. H. Greenberg, practical designer, lately of New York City.

We have also installed most modern machinery for the purpose of making a higher grade of Hats and Caps. We expect to have a line of samples shortly and will have our salesman call on you in due time.

Trusting you will give us a fair share of your patronage for the future and thanking you for past favors,

We are,
Yours truly,
PALTER CAP CO., Limited.

Our travellers will leave 1st of January with Spring and Early Fall headwear for Men, Boys and Children.

Quality

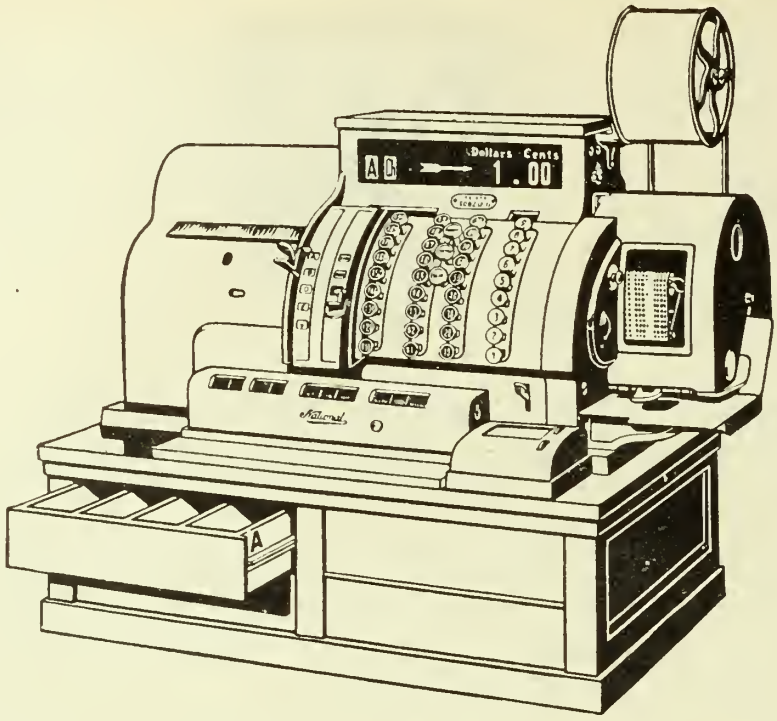
A salesman can start an account, but it takes the goods to hold it.

Wherever

Campbell's Clothing

is sold it stays sold.

THE CAMPBELL MFG. CO., LIMITED
MONTREAL



This National Cash Register Shows

1. The business handled by each clerk
2. The business in each department

With this register you know which clerks are the most valuable. You can fix wages on actual selling records.

It gives you printed and added records which you need for a profit-sharing or bonus system. This makes your employees vitally interested in increasing your business.

This register tells which departments of your business are making the most profits.

It tells when a department is not producing as it should. You know when to start a selling campaign to put any department back on a paying basis.

It is the best way to get the facts you must have about your business

We make cash registers for every line of business

NATIONAL
CASH REGISTER CO.
OF CANADA LIMITED

C.B.G.
TRADE MARK

IRONSOX

This dependable line of men's hose in mercerized, combed Egyptian yarn and lisle, is building profits the year round for dealers.

This is a "staple" line—the demand does not fluctuate with fashions and seasons. It is a steady seller—the kind that is most profitable in the end.

We are Canadian selling agents for this profit-building line.

Caulfeild, Burns & Gibson, Limited

60-62 FRONT STREET WEST : : TORONTO, ONT.

Here are the Points To Drive Home

THE maker of a good article like Kitchen's Railroad Signal Overalls can fashion the rivets of salesmanship and send them to you, the merchant, with unerring aim.

It is the work of the retail dealer, in advancing his business on sound lines, to perform the driving home of the rivets so that the final service is completed. Most merchants know that.

KITCHEN'S "Railroad Signal" OVERALLS

are built with as much mechanical skill and careful planning as the big steel structure that must stand the strain at every point where force is applied. And our evidence of dealer satisfaction is great enough to make a book.

The Kitchen method is to choose the best of materials that are combined in good work garments. We insist upon the most intensive tests and inspections. We give more than ample room in Railroad Signal garments, and we study every line of overall work to discover what is needed in an overall. We combine these qualities through intelligent direction and craftsmanship. We give the dealer the best service we can think of or read about. And we bring the merits of our garments to the attention of the consumer by advertising that reaches the instinct for good value. It pays to deal with Kitchen's.

The Kitchen Overall & Shirt Company

Brantford - Ontario

For Your Own Particular Selection

We, Palter Sons, irrespective of the recent change in the firm, are continuing the manufacturing of Hats, Caps and Uniform Caps for Firemen, Bandsmen, Policemen, Chauffeurs, etc.

We make a specialty of Graduation Mortar Boards which we greatly pride in.

Our stock comprises a complete assortment for your own particular selection and we guarantee prompt delivery.

This line is really a necessity and the margin in turnovers will prove entirely profitable.

Always look at our samples.

IF INTERESTED SEND FOR SAMPLE

PALTER SONS

MANUFACTURERS OF

CLOTH HATS AND CAPS

122-128 WELLINGTON ST. WEST

TORONTO

ONT.

TRADE MARK

HERCULES

Christmas Greetings

We take this opportunity of thanking our numerous customers and friends for their liberal patronage during the season of 1920.

You can be assured of Prosperity in the New Year if you feature

"HERCULES" NEGLIGEE SHIRTS

—the Best on the market.

The same applies to Hercules Work Shirts.

Hercules distinctive fabrics and attractive prices will bring you customers.

Send for samples.

THE HERCULES GARMENT COMPANY, LTD.

HEAD OFFICE: MONTREAL

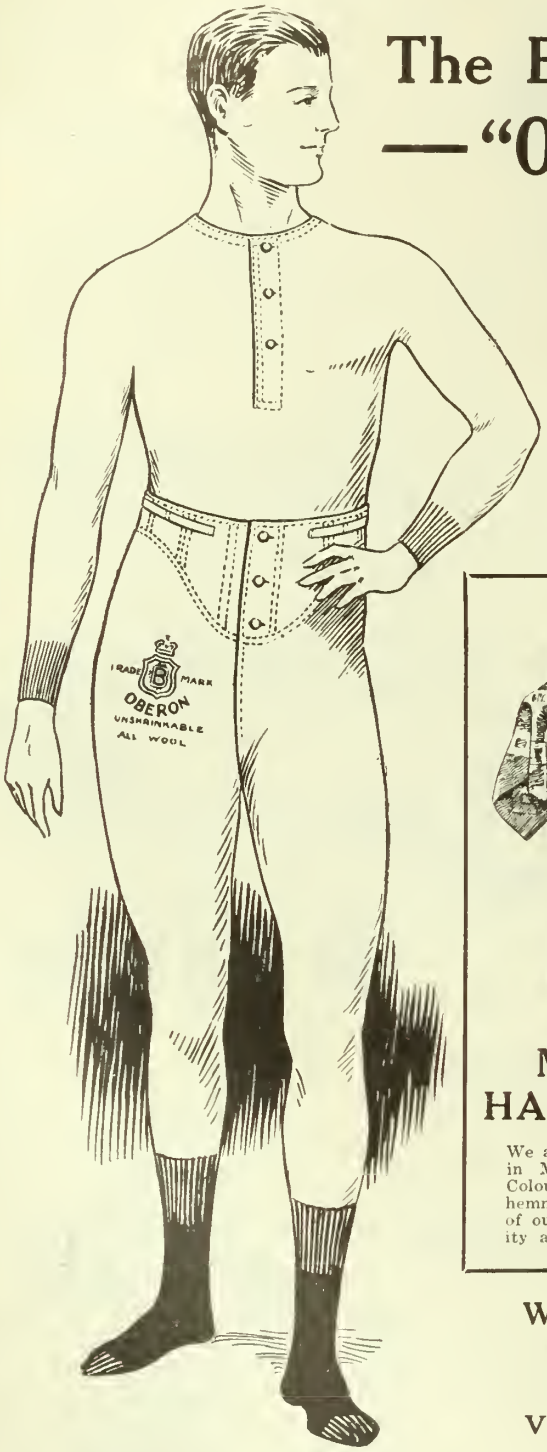
FACTORIES: MONTREAL and LOUISEVILLE, P.Q.

GEORGE BRETTLE & CO. LTD.

TRADE MARK OBERON REGD.

Manufacturers and Merchants

119 WOOD STREET, LONDON, E.C. 2, ENGLAND



The Best Winter Underwear
—"OBERON" UNDERWEAR

When you sell the customer "OBERON" Underwear you *know* that he will be pleased with the purchase. This famous Underwear is such an outstanding success because it is one hundred per cent. good, being right in quality, right in weight, right in cut and right in value. Our representatives will be pleased to show you the full range of samples — specially selected for the requirements of the Canadian trade.

For the Christmas Trade

MEN'S SILK HANDKERCHIEFS

We always hold well-assorted stocks in Madders, Plain Colours, Fancy Colours, and Jap Silks in plain, hemmed and hemstitched lines—all of our usual high standard of quality and excellent value.

"OBERON" NECKWEAR

Brettles are manufacturers of Neckwear, and have always in stock a wide and attractive range of Ties in tasteful and exclusive designs, in all up-to-date colourings and especially suitable for the better to best-class trade.

Samples at the Addresses below :

Western Provinces:
Mr. G. E. Ledder,
807 Bower Bldg.
Vancouver - B.C.

Eastern Provinces:
Marshall & Harding
Carlaw Bldg.,
Wellington St. W.,
Toronto

GEORGE BRETTLE & CO., LTD.

119 WOOD STREET, LONDON, E.C. 2, ENGLAND

May Christmas Bells Ring Out Their True Message of Happiness To You All

When Yule has left its true message of good cheer behind and we enter into another year of business, may the same spirit of optimism hold forth sufficient for the placing of another order of

Arrow Neckwear

Irrespective of the times, the Young Men and those who stay young must see to it that their haberdashery is always complete and satisfying, particularly in ties, a comparatively inexpensive, yet necessary form of dress.

You can safely recommend the high quality of this line and we stand behind your statements.

Our Mail Order Department is complete in assortments and prices. Satisfaction guaranteed and at your own particular price.

Now is the time to order—either by writing or through our travellers.

The Arrow Neckwear Company, Limited

MAKERS OF "ARROW" NECKWEAR

1184-1188 Queen St. West, Toronto, Canada

GARTERS

Garters of the Satisfaction-Giving kind.

No. G.P. 22
Regd. No 205436

"Sphere" Garters.

Made in Cord and Pad styles in a large variety of Qualities and Colourings.

Carries our high standard of make familiar to the trade.

WHOLESALE ONLY:

Sphere

Regd. No. 205436

"SPHERE" SPECIALITIES -:- are noted for their -:- QUALITY AND VALUE.

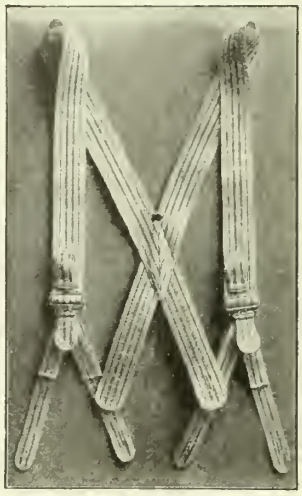
"SPHERE" Suspenders and Garters are cut from most carefully chosen materials that will give greatest service.

Always well made and well finished, allowing fullest freedom and comfort.

If not already stocked, send us a trial order through London House or direct.

SUSPENDERS

Stock Sphere Suspenders it means extra business.



"SPHERE" O.C. (O-so-Comfy). Rigid webbings, button-hole rigid ends and elastic at the back similar to the French style "Sphere" Suspenders are also made in a Large Variety of Artistic Designs, in ordinary elastic webbings and leather ends.

FAIRE BROS. & Co., Ltd., LEICESTER, ENGLAND.

LONDON: 19 Fore Street, E.C. 2.
SOUTH AFRICA: Davies, Gnodde & Smith, 1 Strand Street, Port Elizabeth.
MELBOURNE: Alfred F. Smith, 2 Fink's Buildings, Elizabeth Street, Melbourne.
SYDNEY: Alfred F. Smith, 39 Queen Victoria Buildings, George Street.
CHRISTCHURCH: Robert Malcolm, Ltd., 79 Lichfield Street. Also Auckland, Wellington, Dunedin.
BOMBAY: F. A. Filmer & Co., Gaiety Buildings, Hornby Road.

Denton, Mitchell & Duncan

TORONTO Limited

Specials for Christmas Trade

Men's Mocha and Fine Wool Gloves

Smoking Jackets in plain colors Blue, Brown, $12.00 each.

Assorted Sizes

Special Values in Men's Neckwear $4.80, $6.50, $9.00 per dozen.

Men's Terry Cloth Bath Robes Assorted patterns and colors, $11.00 each.

Assorted Sizes

Dressing Gowns

Assorted patterns, colors and sizes.
Prices $12.00, $15.00, $16.50 and $17.00 each.

MEN'S WEAR REVIEW

Issued on the first of each month

Published by

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Vol. X. DECEMBER, 1920 No. 12

THOSE REVENUE STAMPS

CHARLES DICKENS in one of his entertaining novels tells of the history of an institution called the Circumlocution Office. This institution was in connection with the government and its chief object seemed to be to place barnacles around the neck of Progression and to instruct the poor, deluded people, not how to do it, but how not to do it.

The Luxury Tax and its ramifications remind us considerably of the methods of the Circumlocution Office. Up to the point where it was universally recognized that more revenue was needed to pay off the debt of the country, we are in agreement with the government. And we imagine ninety-nine and a half per cent. of the best business men of this country also agree up to that point. But there the agreement ceases. Instead of a Luxury Tax, there should have been a Sales Tax or Turnover Tax, as we pointed out months ago. Such a tax would have imposed a minimum of time and expense in connection wtih administration on the part of every retail merchant in the country. It could have been included in the cost to the consumer without a hundred embarrassing explanations that too frequently killed sales altogether and, thereby helped to defeat the very purpose which the government had in view. But, more than this, such a Sales Tax would have reached every merchant in the country—something which the present Luxury Tax does not do. There is no reason why Canada's war debt should not be assumed by the whole of the Canadian people in such proportion as they are able to assume. There are many merchants who have altogether escaped the Luxury Tax, and those who have not are dissatisfied with it. It fell unduly hard on many merchants and seriously jeopardized their business.

But the revenue stamps are about the last straw on the camel's back. If the government had sent out an official "licker" with each perforating machine, it might not have been so bad. Perhaps we are anticipating or not anticipating, as the case may be. The government may have a plan in the back of their heads to alleviate the unemployment situation by engaging these official "lickers" for the various retail stores throughout the country. If so, we apologize. Otherwise, we think the stamps are a further unnecessary burden on the time and expense of the retailer. The previous method whereby retailers forwarded their cheques as required by law was preferable. We are informed on good authority that E. R. Fisher, the president of the Clothing Branch of the Retail Merchants' Association of Ontario, has told or will tell Sir Henry Drayton that he will go to jail for thirty days rather than comply with the revenue stamps burden. We imagine that such leadership would speedily receive a host of eager followers. Even going to jail is preferable to some things.

LOOK TO YOUR TURNOVER

ON a declining market, two principles of merchandising should be kept uppermost in the mind—turnover and replacement value. In fact, one is the complement of the other. If the decline is general in character, if all lines of merchandise are affected, an effort should be made to move all lines of merchandise without exception. During a rising market, we argued that merchandise should be marked at replacement value. We believe that to be a sound principle of merchandising. Conversely, on a declining market we believe that the same principle applies. The longer merchandise is held, the greater the loss is bound to be. Big retail firms whose activities reach out over this whole Dominion are to-day operating on this same principle. They are marking down their goods according to the replacement value and they are putting forth every conceivable effort to move their stock. The sooner it is moved out, the less will be the loss which they have to sustain, or the less the cut in their margin of profit, whichever the case may be. It is sound business. Not only the keener competition which is now evident on every hand but this very question of replacement value makes it imperative in the interests of successful business that

the energies of the retailer be concentrated on turnover.

"You must be figuring on a big loss just now," said Men's Wear Review recently to one of the directors of a Montreal firm.

"No" was the quick reply of this director, "we expect to overcome it by quick turnover."

It will be the part of wisdom for every retail merchant to give a good deal of thought and attention to this question of turnover and seek out means whereby he can keep his stock on the move. For the next few months, customers are the things that are wanted. The days of profits will come again. And by quick turnover, even the margin of profit can be somewhat saved.

THE PASSING YEAR

ERE another copy of Men's Wear Review reaches the hands of our readers, the curtain will have fallen on the year 1920. The scenes that comprise the play have been varied, drifting rather more rapidly from light to shade than could have been foretold a year ago. There was little or nothing on the horizon a year ago to warrant even a safe guess that the year now quickly drawing to a close would be the year of the great readjustment that had been heralded throughout every clime as one of the most momentous in all the world's history. Like most breaks in the tenor of business, it came sooner than it was expected, finding not a few unprepared.

Unpreparedness, however, it not always the forerunner of defeat. The recent world war furnishes an outstanding example of how a great empire, unprepared, can rise to the occasion and turn what looked like irreparable disaster into an overwhelming victory. We believe it will be so with the men of the trade if every care is exercised and every proclivity toward speculation is curbed. It is a time when every energy should be bent toward coping with changing conditions. During the period of the great conflict old accepted theories of war fell foul of newer methods that developed with scientific warfare. During the period of the great readjustment, it may require more aggressive methods to deal with the confusing difficulties that arise with the changing markets. There should be no occasion for alarm, no fear of panic, no cause for pessimism. Sound judgment and a passion for efficiency in conducting business will tide every man over this period of readjustment which constitutes the closing scene of the year 1920.

THE PROVINCIAL CONVENTION

THERE is one pronounced feature about the Ontario convention of Retail Merchants that is discouraging. That is the attendance. Out of a membership of nearly 3,500 not more than a hundred merchants attended this convention, The agenda was interesting and instructive. The matters dealt with were of vital importance to the retail trade, matters which affect their every-day business and have a great deal to do with its success or failure. Too many difficulties which have their origin in petty prejudices and differences, it is feared, stand in the way of both local and provincial organizations. It was pointed out at the convention several times that the retail merchants of Canada did not realize their strength or they would make better use of it than they do. Such a matter as the Luxury Tax arouses their intense indignation, and while they do express that indignation, they do not do so in an organized way that impresses the powers that be. It is simply nothing but lack of organization; rather, it should be said, perhaps, lack of response on the part of many retail merchants to an appeal to organize.

These conventions should be important milestones in the history of the retail trade of Ontario. They could be made so by a slight effort on the part of the retail men themselves.

BRIEF EDITORIAL COMMENT

EVEN at this late date there are men who do not seem to realize that in unity there is strength.

* * *

THE clothiers and haberdashers were well represented at the Convention; in fact, we believe they were in the majority.

* * *

KENT COUNTY is undertaking a campaign worthy of imitation. To offset the mail order houses, all the merchants have combined to run a campaign showing the people of Kent County why it pays to spend their money at home. This campaign and its results will be followed with intense interest.

* * *

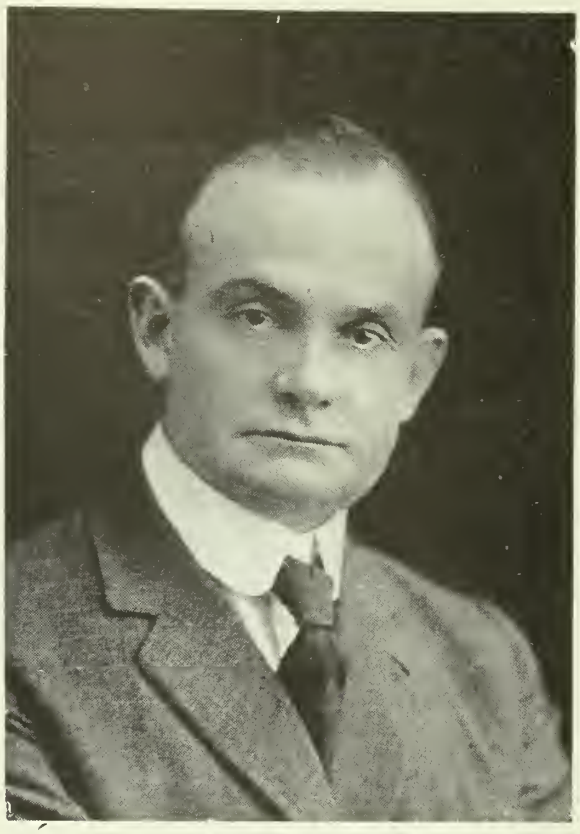
KING GEORGE has placed an order for six suits of ready-mades. If he had placed the order with some of our Canadian houses, everyone would have said his tailor was doing unusually good work.

Take Your Losses Voluntarily

Sound Advice Given by E. C. Drury to the Credit Men's Association — Deflation Can be Brought About Gradually by Getting Down to Rock Bottom Prices When People Will Buy and Industrial Activity Will be Resumed.

"THE business world has been like a great balloon. It has been inflated gradually until it has nearly reached the breaking point, and if this inflation continues there will be an explosion. Is it not better to release the valve and bring about the deflation in a natural way?"

So spoke Premier E. C. Drury in concluding an address to the Credit Men's Association in Toronto on Thursday night, December 2, in which he urged business men to take their losses voluntarily and immediately so that we might the sooner get down to rock bottom and recover the sooner to a stable basis of commercial activity and industry.



PREMIER DRURY of Ontario

Deflation Inevitable

From a study of economic conditions, past and present, the Premier believed that deflation was inevitable; it always followed inflation. Such a period of deflation was marked by a curtailing of credit, unemployment, and an effort on the part of some individuals to hold up prices. That effort always failed. The failure of the American continent to extend credits to Europe, not only profoundly affected the social and industrial conditions over there, but caused unemployment and a dislocation of the industrial machinery on this continent.

Farm Produce Down

The Premier, from his knowledge of farm conditions, stated that farm products were down between 30 and 40 per cent. below war prices, making an appreciable reduction in the cost of living. "The country in the next three years," he said, "that will be the most prosperous will be the country that gets down to rock bottom first in prices. It will then be in a better position to recover." Manufactured products, wholesale and retail goods all had to come down—and then labor. He did not believe that, with a few exceptions, labor was higher than the cost of living. The present glutting of the Victory bond market was, he believed, due to the pinch of necessity felt by the smaller holders throughout the country, particularly among the working classes. "Hang on to your goods if you want to," said the Premier, "but the time will come when you will have to sell them for what you can get for them." He hoped that the commercial world would not, by this means, seek to unload losses on the other classes of the community. The war had been won by the hearty co-operation of all the classes of the people, by forgetting selfish interests, by voluntary co-operation of all sections of the community. "I believe," he continued, "that the salvation of the present difficult position lies in the voluntary and concerted effort of the manufacturing and the commercial world to get down to rock bottom prices. All made well during the war, big profits were made by all. If firms acted wisely during that period they laid aside something for the rainy day and that rainy day has come. Hang on to your profits if you want to, keep up prices if you will, and the country will go through all the evils of unemployment with all the dangers of disorganization to the state. Do this if you want to, but we will have to go through the inevitable losses later on if you do. The more you keep up prices the more are you reducing the ability of the purchaser to buy, and the less buying there is the more is our industrial machinery dislocated. You follow my argument. You will have to take this loss later on. You will take it with compound interest and it will take us years to recover." But if the cost of living was reduced to the people the Premier said, there would be a readjustment of wages on a new money level, not on a new living level. He believed labor would meet this proposition in a fair spirit.

Great Vacuum to be Filled

Premier Drury said there was a great vacuum to be filled so far as the consumer was concerned. He had held off for many months from purchasing many of the common necessaries of life. He would venture to say that many of the linen closets were nearly emptied of their stocks, and speaking for the farm community, he knew that many improvements had been delayed because of high prices. "Take your losses voluntarily and provide for the lowering of the money wage, not the living wage. Don't put these losses on the classes of the community least able to bear them. If

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Meet Declining Market With Turnover; Replacement Values Should Be Considered

Future Losses May Be Avoided by Making Speedy Turnover of Stock—Big Retail Houses Are Now Working on This Plan—Sufficient Stock Should Be Carried to Meet Requirements of the Trade—Fatal to Stop Buying Because Prices Dropping

THERE is one word to which the active business mind instinctively turns at a time when the market shows a tendency toward decline—turnover. With the knowledge that lines of merchandise which he carries are to undergo a price revision downward, he immediately begins to devise methods by which he can clear out present stocks to make way for similar lines at the lower prices that will be offered him. Turnover is the key to successful merchandising during a declining market; and it is the salvation from heavier losses that inevitably follow inaction during such a period.

Replacement Values Again

During the rising market, Men's Wear Review argued and advised that merchants mark their merchandise at replacement values. We maintained very strongly when prices were increasing almost daily that the retailer should take advantage of these increases in price; that he should mark up his present stock and get a profit, not merely on the present cost of the goods, but on the cost at the time he was selling them. We pointed out that he should take this additional profit to establish a reserve to meet losses which he might have to take when prices were on the down grade. It is to be feared that this was done in one respect, namely, that many retailers did not build up the necessary reserve to tide them over the readjustment period. That is why so many profit-sacrificing sales have been held, and merchandise sold even below the replacement value—the reserve was not set aside, hence the banks stepped in, refusing to advance further credits till stock was reduced, or demanding the immediate payment of outstanding debts.

This same principle holds good in the case of a declining market; merchandise should be sold at replacement values. It is very possible that many retailers would under-estimate the replacement value when once the markets do begin to decline; unless the labor market undergoes a very, very radical revision downwards, it looks as if this has already been done. At the same time, the principle should be put in operation once the decline starts. A merchant may say to himself, "There is mighty good merchandise; I'll not sacrifice that line." There are two reasons why that attitude may prove very unwise. In the first place, his competitor may be sacrificing similar merchandise because he has adopted the replacement value method of unloading, and, in that case, business is being lost to the man who stands pat. And in the second place, when the decline has gone to a considerable extent he will have to sell at an even greater loss than if he had taken steps in the first instance to get rid of all lines at the sacrifice of a smaller margin of profit.

Turn Over Whole Stock

Of course, the market tendencies should be watched very carefully during a decline. It is altogether probable that some lines would remain very firm and that, therefore, a very small margin of profit should be sacrificed. But it is better to take steps to turn over the entire stock as quickly as possible. Reservations should be made on only those lines that show decided firmness during a decline, and it is doubtful if the reservation should go the full extent of maintaining the present margin of profit. It is better to get the whole stock moving out. By doing this greater losses can be avoided in the future. By quick turnover, even a working margin of profit may be maintained throughout the whole period of decline, and it is just that much better for the business that the steady stream of custom be kept coming. There is nothing so destructive of a business as the failure to keep up the clientele throughout trying periods, just as there is nothing so uninspiring to the public speaker as empty benches. A man might have ever so good a subject to discuss, but the heart goes out of it if there is no one to listen to him. It is the same with business. A man may have ever so good a stock of merchandise that is worth every dollar he is asking for it, but it is of little use to him, quality and all, if it is not moving. And the loss is the greater when he has to move it to meet competition that has taken into account a declining market.

Big Retail Stores Now Doing It

The largest retail stores in the country are working on this principle at the present time. They have determined that, on no account, will they

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Convention is Fraught With Far-Reaching Consequences

"The forthcoming convention of the clothing men of this province should be the largest and most enthusiastic one held; it is fraught with consequences that are far-reaching to the clothing men of this whole Dominion," says R. F. Fitzpatrick, vice-president of the Clothing Section of the Retail Merchants' Association of Ontario, with regard to the coming convention in Ottawa on February 21 and 22. "During my trip to the coast in the interests of the association, I was greatly impressed by the response from our Western brethren to the call to form a national association. We are hopeful that definite steps toward this national organization may be taken at this convention. We are passing through a period right now that would be made much easier if there was united action by the clothing men; and we have suffered in the past because of lack of unity and purpose in coping with issues that are really national, not local or even provincial.

"The officers of the organization can do nothing effective without the support of the men of the trade. Since our last convention we have been encouraged by the local organizations that have been brought into being and the expressions of men from all over who say they are with us more than ever in organization work. We hope that these two days will be set aside by the men of the trade as days in which they owe it to themselves and to the interests of the trade in general to attend this convention at Ottawa."

The Branch Bank Manager and Retail Accounts

Say That Retail Accounts Are Being Carefully Watched and That Efforts at Speculation Will be Checked—All Agree That Assets Should be Kept Liquid.

THE general lowering of prices continues in the wholesale markets for a great many commodities as well as staple markets, and some reflection of this downward movement is to be found in the retail trade. Whether or not this action may be in part attributed to the influence of the banks is a debatable point, and it is of interest to note the complete unanimity with which bankers agree on certain aspects of the present situation.

In discussing the matter with bankers in different parts of the Dominion recently, Men's Wear Review ascertained that their attitude is unreservedly one of caution as regards any speculative tendency on the part of retailers. The old idea of the banker chained by one leg to his strong room and by the other to his office stool has long been exploded, and to-day the men who guard balances—or keep a sharp eye on overdrafts—are as interested in trade as in the fluctuations of exchange.

The present situation as the bankers see it may be described as follows: With the first sign of a price reduction, there always develops a holding away from the markets which is seriously regarded by merchants. They claim that, unless people come into the market and buy at the lower price levels for which they have asked so long, merchants may be placed in a serious position. Forces of large plants and mills, both in Canada and the United States, are being reduced owing to the lack of demand and soon there will be created a fairly large surplus of labor. This is a condition that the people, it would seem, should try to avoid. If prices are coming down the best possible thing that could go with the movement would be a healthy working capacity, thus assuring hands plenty of work and a steady if not a continually high wage.

While announcements of retail reductions make their appearance daily in advertisements it is impossible to dodge the fact that prices, in the broad sense, are still much above the pre-war level and even considerably above the levels current in 1918. There has been a general disposition on the part of all other classes in business to blame the retailer for his failure to pass on to the public the lower prices justified by replacement costs, and get merchandise moving.

On the other hand, retailers insist that they bought their goods at much higher prices than prevailing wholesale quotations, and that they cannot afford to take the loss suggested. Bankers believe that this is a mistaken policy and urge that the ultimate consumer is thoroughly aroused over the price issue, and while the Christmas trade may result in the usual purchase of seasonal gifts, there will be a general inclination to await a further decline before buying staple merchandise. Consequently, it is probable that the merchant who anticipates this situation and cuts prices first, will be the one to take the smallest loss.

In a business period such as that through which we are now passing there should be a close business relationship between the retail clothier or haberdasher and the banker. Instead of the merchant waiting for his banker to hand him a statement of his affairs, it is wise, perhaps, that he keep sufficiently in touch with him that their relative position can be frankly discussed with a view to mutual benefit. There is no doubt that the banks have exercised their power in many instances for the curtailment of credit; and there have been exceptions taken to this attitude in many quarters. At the same time, nothing but good can come of a freer exchange between merchant and banker. Having this in view, and knowing the attitude of the banker, Men's Wear Review has got in touch with a number of the branch bank managers who come frequently in touch with retail accounts to get their views on such accounts and their attitude to the retail trade.

It would seem that many retailers are hovering between the frying pan and the fire. The retailer can take the first and smaller loss now, if indeed it be a loss, or he can take a much larger one later, for the longer he waits the smaller he is likely to find the buying power of the consuming public.

Chosen from a number of opinions expressed to Men's Wear Review by prominent bankers in different parts of the country, are the following statements, which are quoted verbatim:

Six Commandments

The first, which comes from New Brunswick, runs as follows:

"My advice to retailers for a considerable time has been:

FIRST.—To avoid getting in any way alarmed and to endeavor to keep cool under present conditions, which may become very trying within a short time. Anything in the nature of a general panic is sure to end rather disastrously.

SECOND.—For a year back I have advised all my customers to endeavor to get their stocks reduced as much as possible, and to aim at being short of stock rather than over-stocked even at the risk of losing some business.

THIRD.—To be very careful to see that their stock on hand is being turned over, and if any portion of it is found to be sticking to let it go even at a sacrifice.

FOURTH.—To play safe all the time and be content with small profits, or in other words, to buy from hand to mouth at the top price rather than to buy in large quantities, and in this way be sure of making a small profit rather than to be uncertain as to whether they will make a profit or a loss.

FIFTH.—In regard to collections I have advised all my customers to limit credit as much as possible and to allow no accounts to remain stationary, and better still to sell for cash rather than on credit even if this means, as no doubt it will in many cases, losing some of their customers.

SIXTH.—To endeavor to get themselves in such a liquid position that they will not have to borrow from their bankers. In this way they will be quite independent of whatever financial condition may arise."

A second opinion, which comes from the Province of Quebec, stresses another side of the same idea:

"Banks are not as a rule (even in normal times) very keen in extending credit to the retail trade without adequate security. They would prefer to assist the wholesaler and have him carry the retailer.

"Goods usually being sold to the retailer on time, he should be able to make his turnover before the wholesalers' draft on him is due. If the bank lends the money to the wholesaler and to the retailer also, they are doubly financing the transaction, which, of course, is not good for the trade, the banks, or the country in general. When a retailer's credit is very good and he can put up adequate security, the banks sometimes assist him to take advantage of trade discounts.

"At the present moment, faced with a falling inventory and the decreased buying power of the public, retailers should keep their stock as low as possible, give strict attention to their collections and undertake nothing which they cannot comfortably finance from their own resources.

"This will result in a minimum loss from depreciation in values and leave them in a liquid position to meet the financial depression which many feel has to come before we can get back to the old prices, etc.

"The fact that many stores are un-

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The above is a picture of a clothing and accessory display shown in King's store, Penticton, British Columbia. Here, again, the use of a few of Nature's decorations adds materially to the effectiveness and attractiveness of the entire display.

der strong pressure from their bankers to liquidate their stocks and more especially to materially reduce their book debts, which were undoubtedly swollen to excessive figures during the recent period of extravagance, is a significant point bearing on the present situation."

Watching Accounts Very Carefully

"We are watching the retail accounts very carefully," said the branch manager of a bank in one of the outlying districts in Toronto to Men's Wear Review, "and we are curtailing their credits if they give evidence of over-buying or indulging in unnecessary luxuries. There is no disposition on the part of the banks to curtail legitimate business or development. But we think the wisest plan is for the retailer to be conservative in carrying stock. If he has high-priced stock and does not sacrifice it now he will have to take a greater loss in the future and that is why we are telling him to unload this stock before we advance him money to buy more. The proper way to finance from the bank's point of view is for the wholesaler to carry the retailer and we carry the wholesaler. We have found that there are times when we advance money to retailers to take advantage of their cash discounts and they use this money to buy more goods with."

This manager also advised that it was by far the best to get down to a cash basis in doing business. He believed that the old system of credit was merely a system that courted disaster from the very first.

What a Barrie Manager Says

"We have been endeavoring for some time," said a bank manager of Barrie to Men's Wear Review, "to get the merchants in our own town to use greater caution in making their purchases, but we have not been so effective as the public in this regard. So long as the people showed a disposition to buy the merchants did not mind paying the prices and we bankers found that we had a difficult job on our hands to check the merchants from doing a little speculating when they were encouraged to do so by the commercial travelers who talked ever-higher prices all the time and advised the storekeepers to fill up their shelves. Now the public has stopped buying. The people are looking for lower prices and they seem likely to get them."

Take Lower Prices

"I would be inclined to advise merchants to take lower prices," continued this manager, "over even a slight loss, if necessary, to keep things moving. I feel that the public is going to hold out longer than business in this test and that prices will come down. If there is a certain adjustment necessary, then the merchant who catches sales on the way down is in a better position than the one who has a large stock when the bottom is reached. It is the other side of the argument that the merchant is entitled to profits on his stock in trade when there is a rise; likewise he should be prepared to take a loss on the decline. And, personally, I think most of the merchants are in a position to meet the public in this matter or if they are not they are not very good merchants when you consider the conditions we have been experiencing for some years now."

There is no doubt that we are facing all the perplexities and dangers of price readjustment. Buying is restricted, there is a reluctance to place orders with manufacturers, and falling prices affect the values of great quantities of goods unsold. All over the continent cancellations of orders seem to have been common, and it is perhaps curious that this practice should be so generally regarded as moral and legitimate. In the United States some of the great stores are now buying goods for the spring trade as a means to improve the general situation. They contend that this is the only sound course to pursue in the interests of producers and wage earners, in order that gradual readjustment may continue and reduction of wages and unemployment be avoided or reduced to the minimum.

It is explained by the buyers for some of the large stores that if retail dealers now purchase their requirements, as has been the custom, business will proceed normally, but that if purchases are delayed in the expectation of still lower prices the certain result will be to drive prices upward again, as happened during the spring after the Armistice. "We are looking," said one buyer, "toward a readjustment of prices, which the public has a right to expect. What we would like to do is to start a movement that would stimulate a return to safe and sane business conditions. It seems to us that the thing to do now is for each merchant to buy according to his requirements and to avoid speculation in merchandise. Buying for requirements now would enable manufacturers to keep their plants going, would prevent the workers being thrown out of employment, and would avoid possibility of a panic."

Case of the Clothing Manufacturers Presented to the Tariff Commission

Over $12,000,000 Invested in Local Industries, Employing Over 3,500 Workers Whose Wages Are Over $4,250,000—Denounces Luxury Tax and Collection of Income Tax From Two Sources.

MANUFACTURERS of men's and boys' clothing in Toronto and district presented their brief to the Tariff Commission at the City Hall on December 3. It was presented by T. W. Learie, director of the W. R. Johnston Co., Ltd. In the brief, the case for the clothing manufacturers was developed on seven counts as follows:

1. Statistics governing the industry locally.
2. That during times of distress such as exist now it would not be opportune to change the policy of raising revenue.
3. That under the protection policy the Dominion of Canada has grown, developed and thrived and a change of policy would be fraught with the greatest danger.
4. That foreign manufacturers have certain advantages over Canadian manufacturers, as a result of which the clothing industry could not exist in Canada without a measure of protection.
5. That the clothing manufacturers of Canada have not taken unfair advantage of the small measure of protection given them.
6. That the actual protection accorded the clothing industry is a very small one.
7. That the elimination of the clothing industry from the Dominion of Canada would be a tremendous loss.

How Men's Wear Review Can Be of Help to You

"We have been taking Men's Wear Review for some time and in the October issue," writes G. H. Brown, of Bancroft, Ontario, to the editor, "we read a very interesting item under the heading of the Boys' Contest, of Begg & Co., of Hamilton. We were very interested and decided to run a contest. So on the first of November we launched a contest with the aid of our advertising manager, the rules of which we send to you."

This is one very outstanding way in which Men's Wear Review can be made of use to the readers all over Canada. By getting out amongst the men of the trade, finding out how they are doing business, what novel methods of advertising they are following, what successful sales they have promoted, any new features they have introduced into business that have been profit-producing, what systems they have in operation in store management that make for better merchandising and greater returns—by getting in touch with these things we think we can be of most help to the trade. Men's Wear Review seeks to be co-operative; we want this trade paper to be the product of the clothiers and haberdashers of this country. It appears to us that what is of most use are these methods being adopted by men in the trade all over which have proven successful; that is why we get after them to tell about them so that a good idea—and a profit-bearing idea—may be passed along to someone else. In such instances as the one quoted above from Mr. Brown, Men's Wear Review has done a service; and we know of many similar services rendered to the men of the trade.

If you, reader, have "put across" a good thing, or are putting across a good thing, if there is any feature of your business which you feel will help some other man in the trade, we would like to hear about it; at the same time, let it be understood we are not asking for trade secrets. If you have an idea and another man in a distant town has an idea and you exchange ideas, you each have two ideas. Men's Wear Review wants to be the "Idea Exchange."

The Local Situation

Dealing with the local situation, Mr. Learie pointed out that there were about thirty houses in the city and district with an approximate capital of $12,085,000, and an annual turnover of between $13,000,000 and $14,000,000. In the industry there were about 3,500 workers, of whom 49 per cent. were married. Wages varied from $15 to $50 a week, with an average of $27.09, and allowing seven weeks seasonal lay-offs, the earning capacity of these workers was $4,266,675. From this point of view alone it was pointed out, anything that would bring about a change in governing conditions would bring consequent suffering upon a large number of people.

Business and Income Tax

Dealing with the business and income tax, Mr. Learie inferred that, while tremendous amounts had been paid into the National treasury from the former, Canadian commerce might not always be in a profitable condition.

"Business is, after all," said Mr. Learie, "more or less dependent upon the will to buy and the ability to buy of the general Canadian public. At the present time the clothing industry is confronted by a change of attitude on the part of the buying public who have apparently decided that they will not buy at present though the buying power of the public, up to this time has scarcely been affected. As a result there is not a manufacturer in the clothing industry who is not facing a period of actual loss in business. Moreover, much of the reserves, which sound business principles require these firms to lay aside for periods of depression in past years, will be wiped out entirely, while, in many other instances the reserves usually accumulated for this purpose have been paid over to the Government in the form of Business Profits War Tax."

Mr. Learie pointed out that the income tax was commended by a great majority of business men with the reservation that this tax should be collected only by the Dominion Government and that business men in one community should not be called upon to pay income tax into two sources while their competitors in other communities had to pay only into one source.

The Luxury Tax

Condemnation of the luxury tax was made by Mr. Learie. If a tax of this kind was to be levied, a sales or turnover tax was preferred. But it was pointed out that business began to drop off from May 19th of the present year. Since then, business had been getting slower and slower, there was more unemployment, and the determination of the buying public to withhold their purchases stronger and stronger. The speaker argued for the removal of this tax, and pointed out that in view of the great difficulty that had been experienced in these forms of taxation, and the opposition with which they had been met, it was better to adhere to the practical, sound, and more effective means of raising revenue by a tariff policy.

Industry Cannot Exist Without Tariff

Touching the industry in its entirety, Mr. Learie said:—

(4) Regarding the clothing industry itself in relation to the protection policy, it is our firm opinion that our industry cannot exist in Canada without it at the present time. The duty on woollen cloth and linings, which go into the manufacture of clothing, is practically the same as the duty on finished garments, viz., 30 per cent. from Great Britain and 35 per cent. from the United States. Leaving out of account Canadian-made cloth which, although it is somewhat lower in price, is not produced in sufficient quantity to supply the needs of our trade, we have to pay duties ranging from 15 per cent. to 30 per cent. in the case of Great Britain and from 20 per cent. to 35 per cent. in the case of the United States, and the major constituents of ready-made garments carry duty at the rate of from 30 per cent. to 35 per cent. and the garments, if imported direct from Great Britain or the United States, are dutiable at the same rates.

Continued on page 61

Ontario Retailers In 19th Convention

Meet in Toronto November 17th and 18th—Membership Now 3,410—President Blames Newspapers for Present Condition of Trade—Officers Re-elected for Ensuing Year.

THE nineteenth annual convention of the Retail Merchants' Association of Ontario was held in the World building, Toronto, on November 17th and 18th, President B. W. Zieman occupying the chair throughout the three sessions. It is not the intention of this one article to fully cover all that transpired at the convention; various phases of it are dealt with in other places and we would suggest that these matters be carefully read, for they show what is being done to better conditions for the retail trade, not only in Ontario but throughout the whole of the Dominion.

The Dominion vice-president, J. A. Banfield, of Winnipeg, was present and gave the first address of the Wednesday afternoon session. The greater portion of his address dealt with the luxury tax and the need of the retail trade of Canada presenting their views to the government as a whole. The retail merchants, he said, had the greatest power of any organization in Canada if they would only use it. The retail trade, he declared, should not make a mistake with regard to action before the government on this luxury tax. It should not be left to Mr. Trowern or to the Dominion Executive but should come from the entire retail trade of the country as an ultimatum to the government from the Retail Merchants' Association of Canada. He deprecated the effort being made to organize one or two sections of the trade to take this matter before the government. What right had one or two sections to present the views of the retail trade of Canada? to speak for the fifty odd sections of the retail trade? Sir Henry Drayton had told them that they should not present sectional views at all, but should come before the government as representing the retail trade of Canada, presenting a concrete case.

"The time is coming when you will have to determine your position," said Mr. Banfield. "When we get proportional representation, we will have group representation in parliament; and when we have group representation we will have group legislation. We must have our men present a progressive, advanced and constructive legislative programme."

President Zieman's Address

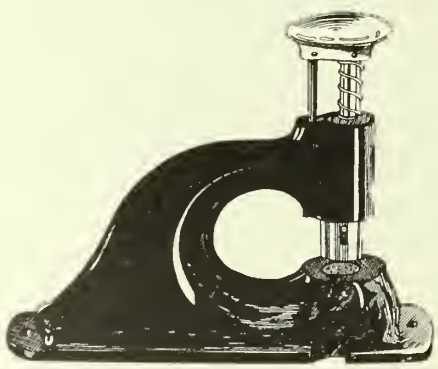
The president pointed out that the time had come when things began to look blue to many of the retail merchants of the country. Men from all sections had come to the conclusion that the newspapers were largely to blame for a great deal of the unrest that prevailed. The attitude of the man of the street was that he would not buy many of the necessaries of life until they had dropped 50 per cent. The retailer, as a result, had stopped buying from the wholesaler, and the wholesaler was not placing any orders with the manufacturer for future delivery. The result of this was that many men were being thrown out of work and these people did not have the money to buy. That was why people were not buying at this time. Had it not been for the newspapers things would have declined much more smoothly and many merchants would not be sacrificing goods at prices at which they could not re-purchase.

Address of E. M. Trowern

The Dominion secretary immediately launched out on a discussion of the luxury tax. It had been imposed, he said, for two purposes: first, to get revenue; and, second, to prevent people from buying things which the government thought were luxuries. What right or what knowledge had the government to determine what was a luxury? He disagreed with the policy of the government in bringing down this bit of legislation without having consulted with the retail trade of this country. That policy said in effect, "We don't know what will help the merchants of this country, but we will take a chance anyway." The government should have selected some of the men of the retail trade, laid the matter before them and got their opinion on it before it was brought down in the House. He also thought that governments, like individuals, should be big enough to admit they had made mistakes. With this luxury tax in its present shape, Mr. Trowern said, you could not get a single retailer from one end of the country to the other to support the government.

Collect Revenue at Source

It was the opinion of the Dominion secretary that there was only one method of taxation that would commend itself to business people, that was a system that collected the taxes at the source. This would be the best and the most economical way of collecting the taxes. Instead of having an army of accountants and spotters going all over the country to see if the law was being properly observed, a mere handful of men could keep in touch with the different sources and see that the taxes were being properly paid. The desire of the Dominion board, he said, was to present a concrete case to the government, representing the thirty-seven branches of the retail trade that were affected by the luxury tax. With this in view, they had sent out questionnaires to the retail trade asking them their views on the proposed sales tax which aimed to collect the taxes at the source of supply and, from these, they expected to be able to present to the government the views of the retail trade of the whole country.



This is the authorized perforator with which retailers are now becoming familiar and with which they are not head over heels in love. Protests against the Luxury Tax have spread from one end of Canada to the other, so that there is reason for wondering whether or not the perforator will continue to "carry on."

Favor Departmental Stores

Mr. Trowern called the attention of the delegates to the fact that the government had made a concession to large departmental stores with regard to the collection of these taxes. Instead of using the revenue stamps in many of their departments, they were allowed to indicate on the sales check that it was a taxable article and the amount of the tax was then paid by cheque.

In his secretarial report, W. C. Miller showed an increase in membership up to the middle of November of 215 with the rest of the year still to run. The total membership of the Association was now 3,410. Referring to the work of the organization with regard to legislation, Mr. Miller said that they had been instrumental in having eliminated from the Workmen's Compensation Bill a clause which would have brought the retail merchants within its scope; also an amendment to the Wages Act to raise the garnishment to $50 and the substitution of a clause satisfactory to the retail trade. Mr. Miller also referred to the data which they had collected with reference to the proposed Bell Telephone rates increase which had been forwarded to Ottawa.

Ed. Mack, of Toronto, said that the effect of the luxury tax had been to put the whole buying public on strike. He instanced cases where he had spent a great deal of time over customers, selling them suits of clothes, only to have them refuse to take them when they knew they were obliged to add several

Want Sales Tax Collected at Source

Will Ask For Repeal of Luxury Tax—New Tax Would be Absorbed As All Other Taxes Are—Mail Order Houses Should Pay Taxes Where They Do Business—The Question Box.

dollars for a luxury tax. The proposed sales tax could, he said, be liquidated by the manufacturer in the selling price to the trade and when it came to the consumer, the man who bought a $40 suit would pay his portion of the national debt just as the man who bought the $75 suit. Politically, Mr. Mack said, the government had brought down this measure because the West wanted direct taxation or something like free trade, but he objected to the budget being used for political purposes.

Mr. Howell, of Hamilton, argued that the retail trade did not recognize their own importance in this matter. The retail trade had more money invested, they paid more taxes and they employed more labor than the manufacturers of Canada; yet they were made the tax collectors for the whole bunch. That being the case, he thought the retailer should have some say as to how the taxes were to be levied and collected. Retail men could get what they wanted if they would stick together; if modifications could be secured here and there, the whole thing could be wiped out by concerted action.

Mr. Trowern said that the Dominion board had sent out a questionnaire to the trade all over Canada and from the answers a plan would be formulated and presented to the government. "The one thing we must not do," said the secretary, "is to have one group go to the government with one thing and another group with another thing. If we are going to get this we must stick together. All the provinces are studying this question and when we have their views, they will be centralized at Ottawa. That plan will be right because it will be democratic; it will be the expression of all the retail trade. All other provinces have endorsed this resolution. We want to show the government how this country should be run so far as the retail trade is concerned." Mr. Trowern went on to point out that the farmers had a voice in the affairs of the country as a class, the labor classes had a voice, and the time had come when the retail trade should have a big voice.

Discussion on Mail Order Houses

During a short discussion on the question of the mail order houses, W. J. Easton, of Chatham, referred to a campaign that was about to be launched by the merchants not only of Chatham but of the whole county of Kent to offset the influence of the mail order houses. The campaign was to run for twenty-six weeks and during that time merchants would do a certain amount of advertising in the daily and weekly papers, pointing out the benefits to be derived from trading at home. It was the opinion of the merchants there that mail order houses should be beaten at their own game and their competition met right on the ground.

L. P. Levesque, of Sturgeon Falls, said he understood that several of the smaller places in New Brunswick and Quebec had been practically shut up as a result of the mail order houses.

Ed. Mack, and other speakers who followed him, urged that some steps should be taken to make such houses pay taxes in those places where they did business. Why, for instance, should Simpson's or Eaton's be allowed to sell $100,000 worth of goods in Oakville and not contribute to municipal revenue just the same as other merchants who did business in that or any other place?

The feeling of the meeting was that merchants all over the country should conduct campaigns to set forth the advantages of trading at home.

Telephone Rates Question

The convention went on record as opposed to the plan suggested by the Bell Telephone Co. for increasing their rates. If they were justified in an increase, the members did not object to it, but they did object to the method. They argued for a flat rate, rather than the meter system. It was pointed out that it was the intention to apply the meter system in Ottawa, Hamilton and Toronto and to increase the flat rate in other places. After collecting a good deal of data on the question, the Provincial board had ascertained that in some cases the meter system would increase the rates from 200 to 1,000 per cent. Some merchants would be paying $2,000 and $3,000 a year for their telephones.

The question was asked what a retailer could do in the case of goods on which revenue stamps had been placed being returned. A case was cited where a man sold a pair of shoes at $10, he collected the 10 per cent. tax and the shoes were returned. How could he get back the money he had paid for the stamps?

R. F. Fitzpatrick, of Toronto, said that he had consulted with the Inland Revenue officer on that very point. If the customer would write his name across the face of the sales slip, indicating that he had paid the tax, the retailer could then return these slips to the department of Inland Revenue and get a refund. It was pointed out that these refunds would not be given by the Post Office.

A retailer in Belleville asked what he should do about an extra perforator for his store. He really had two stores divided by a hallway and he wanted to know if he would be obliged, as had been asked by the government, to pay $2 for a new machine. The question was not answered definitely, but it was decided to petition the government to allow all merchants to use a blue pencil during the Christmas rush because it would take too much time to use the machines.

Some warm words were spoken with regard to manufacturers who were putting on retail sales at the present time, and it was the feeling of the convention that some means should be devised whereby the trade could be informed of the names of such manufacturers so that they would govern themselves accordingly when these manufacturers came to them for business. There is, at present, no legislation covering such manufacturers, and it was suggested that the executive committee try to get an amendment to the Transient Traders Act whereby it would be necessary for such manufacturers to state their names when putting on a sale.

The following officers were elected:

President, B. W. Zieman, Preston.

First Vice-President, W. J. Cully, Stratford.

Second Vice-President, W. Hodgins, London.

Treasurer, D. W. Clark, Toronto.

Auditor, Mr. Ball, Toronto.

Delegate to Dominion Executive Council, Henry Waters, Ottawa.

The date and place of the next convention were left with the Executive.

Says Billboard Advts. Pay Him

D. M. Mitchell, of 1178 St. Clair Ave. West, Toronto, has tested out the value of bill-board advertising and says that it pays him to do it. Some distance from his place of business, namely, at Vaughan Road and Lansdowne Ave., he has two large spaces on bill-boards advertising his boys' clothing. In his district, he says, his brother merchants are not advertising boys' clothing in these districts where he has advertised. He is getting quite a nice boys' trade from these two sections where he has paid for bill-board space. "If this kind of advertising is good for the big fellow, it is also good for the small fellow," philosophises Mr. Mitchell, and his experiment proves it to the hilt.

Mr. Mitchell is strongly of the opinion that all reference to competitors should be avoided in advertising. Advertising that reflects on the other fellow, he believes, does not help his own case.

Easily copied designs shown by Miss Martel of Martel-Stewart, Montreal.

Last Minute Xmas Suggestions; Special Appeal to Women

What Montreal Stores Are Doing—The Use of Showcards—Crepe Paper Can be Used Effectively—Other Timely Suggestions.

THE Christmas business this year takes on some distinctive features which are unusual and must be handled with much discretion and diplomacy. On the one hand the public is stricken with an unprecedented fever for economy; on the other, the habit of generations still seeks its usual outlet in expressing the Christmas spirit.

Why not make it a more practical Christmas and appeal to the feminine as well as the male trade if need be, the "sisters and the cousins and the aunts," not to mention the mothers, who are all keenly interested in the gift question more than ever they were. Women are still earning high salaries and their potential buying power is never sufficiently estimated by the average retailer.

The "bargain sale" is at its hey-day of popularity at present, and as a means of appeal to feminine patronage the conservative retailer will find it a powerful attraction and a sure means of moving many lines, provided he offers values sufficiently attractive. Play up the useful gift and feature the displays as artistically as possible. If you have been accustomed to pay little or no attention to your windows and interiors, try just once the effect of a little greenery and a special display of sale goods, together with a show card symbolical of the time.

Boys' clothing and accessories can be effectively played up at the last minute as well, and a special display window or table with gifts for boys only would be valuable in suggestions for mothers and fathers alike.

St. Catherine Street haberdashers, Montreal, are already featuring holly wreaths and touches of crimson, and against these simple yet colorful settings many artistic displays of evening wear are shown. The newest evening shirts, collars, ties, vests and gloves are shown together with sets of studs and buttons in the newest designs. Hosiery and opera hats, canes and scarves are all excellent gift suggestions and show up with fine effect when carried out in black and white only. Magpie effects are best when used with greenery and crimson bows, and the appearance of the display is sure to be in good taste.

Crepe paper rolls offer inexpensive and wide possibilities to the window decorator since all varieties of motifs emblematical of the season can be cut out and applied to cardboard and touched up with wet paint liberally sprinkled with imitation snow. One attractive window features a border of Santa Claus cut-outs made in this way, and the show card repeats the same idea. Crepe paper offers unlimited possibilities as the pattern range is better than usual and the wise retailer will not overlook its many advantages.

The accompanying illustration shows a collection of seasonable cards which are stencilled or appliqued in the several designs and are easily adapted to any purpose.

DEATH OF DANIEL GALLERY, MONTREAL

Daniel Gallery, who for many years ran a tailoring and furnishings business on Notre Dame street, Montreal, died on November 9th. Prior to engaging in this business, he was with a dry goods firm on the same street. For twelve years Mr. Gallery was an alderman of the city, in which capacity he served the interests of his ward very faithfully and later entered parliament as member for St. Ann's division. He is survived by a widow and two children.

The Markets at a Glance

Business Quiet and Many Prices Are Fictitious—Lines of Men's Wear Selling More Cheaply Than Wholesale—Hope That by Spring the Consumer Will Again Go Into the Market for Necessaries.

THERE is not a great deal to be said of market conditions. Business, as between the manufacturer and the wholesaler on the one hand and the retailer on the other, is quiet. A further dislocation of the manufacturing staffs in several lines of men's wear proceeds as a result of the indisposition of the retailer to place orders for future. Looking at business conditions generally, there is a feeling amongst manufacturers that business will considerably brighten by Spring because the consumer, who has been holding off for so long a time, will go into the market to purchase some of the necessaries he has been denying himself. They realize that the period of deflation is upon us, and few, if any, of them will dare to assume the role of the prophet with regard to future conditions and when they will definitely better themselves.

Prices are, for the most part, fictitious. To unload, having in view replacement values, is the supreme effort of many manufacturing, wholesale and retail firms. Others are certainly going below what might reasonably be expected to represent replacement values in an effort to get rid of their stocks and, no doubt, place themselves in a position where they can meet their bills. There are not a few lines of merchandise selling more cheaply retail than they can be bought either from the manufacturer or the wholesaler. There are hats being sold to-day cheaper than they can be bought at the manufacturer's or warehouse door—considerably cheaper. In some of the accessory lines manufacturers who have had heavy cancellations are selling good regardless of profits. They are trying to get producing costs out of them, at least.

Some of the hat and neckwear firms have had some very heavy cancellations from retail and even wholesale firms. Their buyers are not going into the markets as usual to buy the raw materials. This may also be said of some of the largest clothing firms; their buyers are usually across the water by this time buying for Fall, 1921, but they are not going. English woollens, they say, are still too high in price to meet the demand for lower prices on this continent.

Importers say that English prices, for the most part, are remaining very firm, almost too firm. One importer stated to Men's Wear Review that he had advised a number of the English firms he represents that they would have to cut their prices if they expected any volume of business from this country; this advice followed a report he had received that Spring prices would be little reduced, if at all. Buyers of woollens, for instance, have said that they would buy from the Canadian mills more than they ever had before.

There have been further reductions in other lines of men's wear. Several of the largest shirt manufacturers have reduced their prices in accordance with the lower prices of textile lines. Underwear prices are also undergoing revision downward; on some of the coarser lines, these reductions are 30 per cent. Other firms, while not materially reducing their prices, are giving much better qualities than they have been doing the last few years. Cotton lines are also reduced from, perhaps, eight to fifteen per cent. American agents have booked quite heavy orders on cotton lines and are offering big reductions over former prices.

All branches of trade are buying from hand to mouth and are putting forth extra efforts to turn over what stock they have so that they may, the more readily, make way for new prices. It is, perhaps, a time when buyers from the consuming to the wholesale class are watching values very closely. A mere announcement of price reduction may not mean a great deal unless better values accompany such announcements. Retailers would be well advised to see that they are getting values commensurate with the prices that are being quoted in lines of men's wear.

OTTAWA

Bryson - Graham, Limited, Sparks street, offered heavy quality all-wool Irish frieze ulsters at a special price of $48. Other lines were also reduced a great deal. Boots are frequently advertised at from 10 to 33 1-3 off. Haberdashery is now to be procured at prices away below original values and the day of high clothing seems to be passing away. All merchants are anxious to reduce stocks and get the cash before values are still lower. Colder weather has done much to ginger up sales that have been far too slow, despite falling prices.

Frank Stollery Did It

F. W. Stewart, Canadian manager of the Cluett, Peabody & Co., of Canada, is authority for the statement that Frank Stollery, of Toronto, started the ball rolling which resulted in the reduction of Arrow collars to 25 cents to the consumer. To Men's Wear Review the other day, Mr. Stewart stated that Mr. Stollery was the first to make a reduction in the price of collars that had formerly been selling at 35 cents to the consumer. Mr. Stollery reduced the price to 28 cents in a sale he was conducting. He was quickly followed by Dunfield's, of Toronto, who made the price 25 cents. Now the Arrow collar is selling in Vancouver, Winnipeg, Toronto, Montreal, Hamilton and nearly all the large cities and, no doubt, nearly all towns, for 25 cents. The Cluett, Peabody & Co. recognize that 25 cents to the consumer is now the price.

Suggestions for Show-Cards for Seasonable Merchandise

"A Window Without a Show-Card is Like a Book Without a Title"

THERE IS DIGNITY AND DISTINCTION IN THESE HATS

NO MAN CAN AFFORD TO WEAR AN OLD SUIT—DO YOU LIKE THESE?

THE WISE MAN BUYS RIGHT. THE FOOLISH MAN BUYS RIGHT AND LEFT. BE WISE.

A GOOD NAME AND A GOOD HAT

AS EXCLUSIVE AS THE SUNSHINE—YOU CAN GET IT ONLY FROM ONE SOURCE.

THE STYLE AND QUALITY IN THESE GARMENTS WILL SATISFY THE MOST CRITICAL

NO HIGH-POWERED SUPERLATIVES REQUIRED TO INTRODUCE THESE CAPS

WE TAKE PLEASURE IN INTRODUCING THESE EXCLUSIVE NOVELTIES

THERE'S A TOUCH OF TO-MORROW IN OUR STYLES OF TO-DAY.

HIGH-CLASS MERCHANDISE THAT LEADS THE PROCESSION.

HATS THAT GIVE YOU THE MOST FOR YOUR MONEY

HATS AND CAPS WITH STYLE FROM EVERY ANGLE.

STYLE, PRICE, QUALITY—AN ALL-ROUND ADAPTABILITY.

CREATIONS WHICH DICTATE THE TREND OF STYLE.

A DESIGN THAT COMBINES GRACE WITH STRENGTH

THESE WELL KNOWN MAKES HAVE BEEN THE CHOICE OF DISCRIMINATING MEN FOR YEARS.

THESE ARE STYLED FOR YOUNG FELLOWS.

DISTINCTIVE FABRICS FOR DISTINGUISHED DRESSERS

OUR CUSTOMERS' INTERESTS ARE OUR INTERESTS

BEST MAKE, BEST QUALITY, BEST STYLE—FOR THE PRICE.

CAREFULLY SELECTED MATERIALS FOR CAREFULLY DRESSED MEN.

A LIGHTWEIGHT SUSPENDER FOR REAL COMFORT.

HOSIERY THAT SELLS BECAUSE IT WEARS.

ATTRACTIVE ALIKE IN STYLE AND PRICE.

SINCE GOOD CLOTHES MAKE THE MAN, WHY NOT BE A MAN?

THE ONLY PEOPLE WHO DO NOT LIKE THIS MERCHANDISE ARE PEOPLE WHO DON'T WEAR IT.

IDEAL COMBINING OF DESIGN, MATERIAL, AND DURABILITY.

IT TAKES BOTH PRICE AND QUALITY TO GIVE SATISFACTION—THAT'S WHY WE GIVE SATISFACTION.

THE MEN'S WEAR HIT OF THE SEASON IN HOSIERY.

PEERLESS SHIRTING FABRICS FOR THE NOBBY DRESSER.

PRACTICAL—SERVICEABLE—WASHABLE.

OUR REPUTATION DEPENDS ON THE QUALITY OF OUR MERCHANDISE—HENCE OUR GOOD REPUTATION.

"As Variety Is the Spice of Life Therefore, I Will Give Variety"

A Good Motto That Will Give "Pep" to Business in Dull Times—Many Canadian Retailers Are Introducing Novel Ideas Into Business-Getting—Getting Live Mailing Lists —Personal Solicitation—Novel Sales

THERE are evidences from all sections of the country that retailers are putting new "pep" into their business these days. Novel ideas of getting business are being introduced. Merchants are not lying down under the adverse wave of business that struck them last spring and has continued throughout the summer and fall. And, after all, there is a certain thrill in fighting for business. The real, live business man would rather be a salesman than a mere order-taker. His organization—advertising man, display man and salesmen—will be more of a sales force from now on. To get the necessary turnover during the readjustment period, every merchandising device, every advertising scheme, and every business-getting proposition within the ingenuity of the human mind will be under consideration if sufficient "pep" is to be put into business to overcome dull periods.

Working the Mailing List

Among the various schemes that are being worked out successfully by retailers are those which are allied with business-getting through mailing lists. It is a very appropriate time to begin working the mailing list again, particularly in view of the Christmas trade in th immediate foreground and spring trade not so far distant. But the first consideration is to have a live mailing list. Begg & Co. of Hamilton have recently completed their campaign for a live mailing list among the boys of Hamilton and vicinity and it has proven a very successful campaign. As a matter of fact, it has also helped his mailing list among the men as well as the boys. The contest was run along the lines of the most popular boy in the city and in the country, too. He had hundreds of boys working for Begg & Co. during this campaign, not only pulling business his way—votes were given according to purchases at his store—but supplying him with names of other boys who would be probable customers. He gave them concerts and filled theatres with them. He gave them $1,200 worth of prizes. The whole scheme has been reviewed in Men's Wear Review and could easily be followed in other places. George Wallace of Guelph has the simple system of giving out numbered buttons to boys, telling them to find the boy who has the same number, come to his store, and get some free merchandise. And when they come he gets their names as a mailing list. Still another scheme that has been followed successfuly is to give away, say, a nice painting, or some other suitable gift for twenty or twenty-five names of likely customers. It is a simple system and will bring many new names to the mailing list.

Public Can Be Induced to Buy

The wants of consumers are accumulating and sooner or later they will have to come into the market to do abnormal purchasing. For almost a year they have held off from mere sentimental reasons, not because they could not afford to buy. It is up to the merchant to loosen the purse strings of many men during the next few months. The live personal letter is one method of doing it. Stereotyped letters are usually consigned to the waste paper basket; but local conditions or events or local interests should form the basis of good letter matter. For instance, a Toronto gentleman recently received this letter from a New York firm:

"We hope that while you are in New York you will call in to look at our merchandise. We have only the finest quality goods from the best known English and domestic houses, including a fine assortment of English overcoats in medium and heavy weights.

Continued on Page 59

Trade is Waking Up to the Benefits of Organization; What President E. R. Fisher Says

In responding to a letter from Men's Wear Review with regard to the forthcoming convention to be held at the Chateau Laurier, Ottawa, on February 21st and 22nd, 1921, President E. R. Fisher had the following to say regarding it:—

I feel that it is not too early to begin with getting our members to lay aside the dates of the convention, namely, Monday and Tuesday, Feb. 21st and 22nd, 1921, and to try and make them realize that they owe it to themselves and to their organization to give the time and money to attend same, and more, their executive expect everyone here to give counsel and advice in matters pertaining to our business.

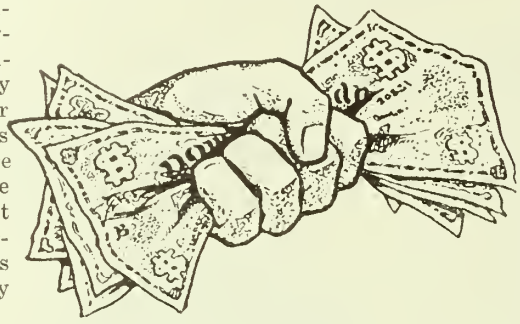
The year we are passing through has brought many problems and I feel that the year 1921 will possibly present larger and more difficult problems and each member has something to contribute to help solve them. I do believe our trade is fast waking up to the benefits to be derived from an organization, and I am glad to note the ever-increasing interest that is being taken all along the line. Many problems have been solved this year by us as an organization, which, if they had to be done individually, could never have been accomplished.

In reference to national association, I think before we arrive at that point we should have all our provinces organized here. This we may fairly expect in the course of the coming year, as one of the members of our executive, namely, Fitzpatrick, made a trip to the coast along that line, with, I am sure, beneficial results. I think, then, it would be in order to take up the international end of the question, and I am sure international co-operation would be very beneficial to the retail clothing interests.

Readjustment Sales in Full Swing: Universal Sacrificing of Profits

General Disposition of Merchants is to Clear Stocks From Their Shelves, Having in View the Replacement Values—The Need of Money Given by Many as Reason for Sales—Some Houses Selling Out.

SALES which are given a wide variation of names still continue to figure in the clothing and haberdashery trade from one end of the country to the other. The reasons given for these sales are as varied as the names of the sales themselves. Following are quotations from advertisements from the firms named. Newspaper space is not being spared in these sales, some merchants using as much as two full pages in a single edition of their town or city paper.



Paul's, of Calgary

Paul's, of Calgary, in advertising a sale called the "Clothing Master-Stroke," adopted a novel scheme in running their suit and overcoat sale. "Come up tomorrow and purchase one of our new fall suits or overcoats and we'll allow you as high as $15.00 on your old one. Every garment will be sold at our regular upstairs value. Every old garment we receive will be shipped to the manufacturers in the east, who are co-operating with us in this great master-stroke. No matter how old your clothes are, bring them up." In conducting this sale, there is to be "One Lucky Man." Paul's advertised that the first person who brought up his old suit or overcoat on the morning of the sale, could have his choice of any garment in the store free of charge.

Union Outfitters of Fort William

In announcing in glaring headlines that "Lower prices are now an Actuality," the Union Outfitters of Fort William state that "Warm weather, late fall, and banker's ultimatum to pay up our bills on heavy winter stocks" are the causes of the big smash in the prices they advertise.

Cumming of Stratford

Cumming of Stratford, in advertising special values during The Herald's prize contest week in which special prizes are given for the best-dressed windows during that week, the people to be the judges themselves, takes advantage to do a little bit of advertising for himself along the same line. He announced that a free hat would be given to the writer of the best letter telling why men should buy their clothing from Cumming.

Ecclestone's, of St. Catharines

"Formal announcement is made today," say Ecclestone's in advertising their "Lower-Price Sale," "of big reduction in the prices of men's, young men's and boys' suits and overcoats, winter underwear, etc. It comes unexpectedly six months ahead of time. New prices on the highest grade clothing obtainable, creating over night a new condition of things in the clothing business. Please note this fact: These are the permanent new low prices on all fall stocks and much below next season's replacement value."

Robinson's Clothes, Ltd.

"I want to say to you now," says the president of Robinson's Clothes, Ltd., in an advertisement, "that while clothing at its original source has not dropped in price, it will. I, myself, as well as every other clothier in Canada, have goods bought at the higher level, but no merchant can expect the public to pay for his errors of judgment, and I, for one, am now running a big sale and taking a big loss under actual cost in order to turn this merchandise into ready cash."

Fitzpatrick & O'Connell, Toronto

"Owing to unseasonable weather and other unfavorable conditions," say Fitzpatrick & O'Connell, of Toronto, in announcing their Stock-Reducing Sale, "we find ourselves with too large a stock at this time of year. Faced with the possibility of having to carry over part of a very valuable stock we have chosen the alternative of slashing prices and taking the loss so as to get these goods out quickly."

Wilcox, of St. John, N. B.

"Wilcox's November Clearing Sale of Men's Suits and Overcoats has got the public talking," declares Wilcox, of St. John, N.B. "Some think we must be going out of business to be selling clothes at such low prices, but don't worry, we are not going out of business. But we are going to clear out every suit and overcoat in the store—for our stock must be sold regardless of cost."

Fox's, Ltd., of Fort William, Selling Out

"Let my affidavit speak to the truth of our statement," says Fox's, Ltd., of Fort William, in advertising his "selling out" sale, which, he says, is a Knock-out Blow to High Prices. "We are positively selling out, quitting business, and going into another line." In connection with this sale, and as a lead to boost it, Mr. Fox makes a free offer thus: "Choice of any pair of shoes in the house, whether at $5.00 or $15.00, will be given away absolutely free on Opening Day. Tickets will be given to the first fifty people entering our store Saturday morning. These will vary in value from 25 cents to any pair of shoes in the house. Be one of the first fifty."

B. Shniffer, of Belleville, Selling Out, Too

"Great Clearing Out Sale" is the way in which B. Shniffer, of Belleville, announces his retirement from the trade. "We have opened a factory," he says, "and our expense is going already and we need the money and can't spend much time around here, and selling out will not keep on for years or months. The goods left after the sale will be sold by auction, sale, stock and fixtures."

Oak Hall, Sydney, N.S.

"Notwithstanding the persistent newspaper reports," says Oak Hall, of Sydney, N.S., in an advertisement headed "Forestalling Newspaper Rumors," "regarding the lowering of clothing prices, there has been absolutely no indication of such a condition. In fact, prices up to the present have been steadily advancing and orders that are being taken to-day show still further increases. However, as these almost daily reports of the reduced cost of materials may have the hoped-for results, we have decided to forestall such an event by giving 15 per cent. discount off all clothing now in stock."

Claman's, of Vancouver

"Greatest Legitimate Sale Ever Held in Canada" is the manner in which Claman's, of Vancouver, announce the first sale they have had in six years. "Prices in men's and boys' apparel are undoubtedly returning to pre-war level" says Mr. Claman in an editorial insert in his advertisement. "While the decline has not been so abrupt as to cause a serious disruption in manufacturing circles, nevertheless the drop in prices is certain and large. I propose to give my customers the benefit of these reductions in price. Irrespective of cost at time of purchase, all merchandise in

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Adding 500 Salesmen to His Store: Doing the Best Day's Business on Record

Result of Begg & Company's Popular Boys' Contest in Hamilton and Surrounding Country—Says It Brought Most Satisfactory Results—Personal Contact With Family Life Was Valuable.

ADDING a sales force to a store for a period of two and a half months of some five hundred boys certainly ought to be considered a stroke of business well worth the effort. Yet that is what J. C. Begg, of Begg & Co., of Hamilton, says he did in his recent boys' contest that was brought to a conclusion on the 18th day of November. The whole plan of this contest was outlined in the October issue of Men's Wear Review and need not be reviewed. The test of any contest is the result, and Mr. Begg says that the result was most satisfactory. From the thousands of coupons that were handed in during this two and a half months' contest, the best mailing list that could be got has been compiled. The boys have certainly talked "Begg & Co." for that length of time; moreover, they have turned, undoubtedly, many thousands of dollars over to this firm. And it closed with a rush, for Mr. Begg states that the final Saturday of his contest brought him the biggest day's business in his history. But we will let Mr. Begg tell of this contest and its results in his own words:

This is the pony outfit that Begg & Company used throughout their entire Popular Boys' Contest, running two and a half months. It did much to keep the contest continually before the people of Hamilton and vincinity. It was the first prize given away in the city contest. A pleasing feature of the contest was that this first prize went to a cripple boy. The pony and cart will now be used by the boy's mother to drive him to school.

Most Satisfactory

"Regarding the final results of our 'Popular Boys' Contest' I would say this, that it has proved to be one of the most satisfactory advertising programmes which we have every carried on for this reason: During the period which we were conducting this, our competitors were using extreme means at an unusually early season of the year to get business. These largely advertised sales with half-price and other inducements, combined with the extremely warm weather in September and October, made it a real test as to the value of this means of interesting the public and getting the business. We must say that the test has proven it to be a very favorable means because of showing the evident strain to get business from the standpoint of price and other much overdone methods. Results show that this contest worked definitely and accumulatively for us. We had in the neighborhood of five hundred boys acting as outside salesmen for us, urging their friends to help them win one of the prizes by purchasing at the Begg & Co. store.

Personal Contact Valuable

"Throughout the period of the contest the contact which I, personally, and our organization had with the family life both in the city and the country was valuable. The interest which we aroused in the contest at the time of our visiting the different country fairs, having the pony constantly in prominence about the city, and the prizes displayed in our windows from time to time kept the name of Begg & Company very much to the fore during this period of two and a half months.

Did More Than He Promised

"The closing feature of the contest we tried to make such as would cause the public to feel that here was a store which did more than it promised rather than do just what we had to do, and so the last month we made it known to all the boys in the contest in order to encourage the ones who might feel like dropping out that a special prize would be given to all the boys who succeded in securing ten thousand votes, which, to be definite, meant securing one hundred dollars' worth of business for us. This kept all the boys working right up until the end of the contest and we had great satisfaction in giving out some sixty special prizes to boys, namely, a two dollar order for any merchandise they might secure in our store.

Creating Confidence

"I might say that this was a great opportunity for creating confidence in our store and its management. In the carrying on of this contest we had a filing system whereby each day the votes registered were tabulated, and by these cards the judges, after having an affidavit from the young lady who did the work, gave their awards.

Record Day's Business

"I do not want to appear as boasting, but I might say of the final Saturday of our contest that it gave us a record day's business at a time of the year when we would least expect it."

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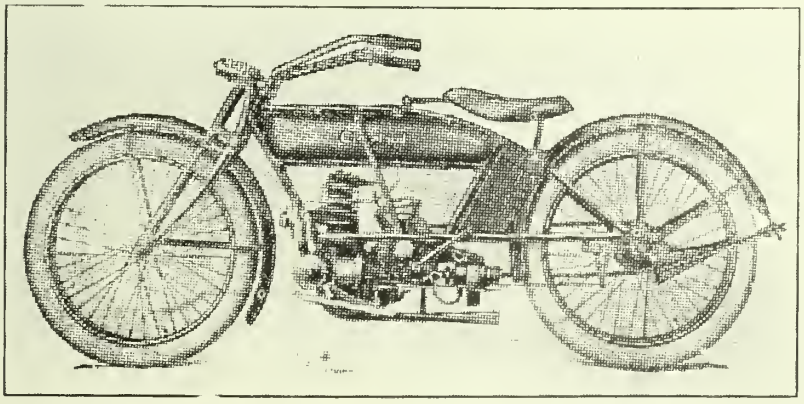

This is the first prize given in the Begg & Company Popular Boys' Contest for the country contest. Like the pony and cart, it went to a needy boy and will be sold for cash that can be easily used in the home to which it goes.

Resolutions of Ontario Convention

Re False Advertising

That we desire to place ourselves on record, as being strongly in favor of the legislation secured by the Dominion Board of the "Retail Merchants' Association of Canada," to prohibit the false advertising of goods, and that members of this section be requested to forward to the secretary of the Ontario Provincial Board of this Association all advertisements, or catalogues in which they find goods falsely misrepresented, and that they be requested to take action thereon, and that whereas in cases if prosecution in the Police Court for violation of the false advertising Act does not make any provision for accepting the written report of the analyst who may be called to analyse any goods and that the analyst himself must appear and give evidence, we, therefore, recommend that the executive take such action as to have the written sworn statement of the analyst taken as evidence in the Courts. Moved by B. F. Brown; seconded by P. J. Kelly.

Re Discrimination in Prices

That this convention desires to place itself upon record as being opposed to the system adopted by some manufacturers of giving special prices to some dealers, who make it a practice to advertise certain lines of goods at a lower price than the said goods can be purchased by the ordinary retail trade; and that whereas the legitimate retail trade are collectively the largest buyers, and as such, they contribute most towards the profit of manufacturers; that we ask that that system be discontinued, or otherwise that we ask the manufacturers to adopt the price contract or re-selling plan, whereby these price cutters cannot use staple lines for the purpose of deceiving the public.
Moved by R. Patterson; seconded by Mr. Cauley.

Re Telephone Advertising

That it is the opinion of the convention that it is not fair to the telephone subscribers who are retail merchants that the telephone company should charge an extra fee to have the names of retail merchants classified in the telephone directory, which is an absolute necessity to every subscriber to have, and if the telephone company should find it necessary to charge an extra fee in order to publish the telephone directory, every subscriber should be treated alike. As it is at present, if a customer wanted to look up those merchants who are engaged in any line of trade with a view to giving him an order, they would only have the advertisers to choose from, as the telephone company, by their extra charge, have barred out those who believe that the telephone company should not discriminate in the manner in which they do. Moved by J. C. Willard; seconded by John James.

Re Credit Reporting

Whereas a credit reporting department has been inaugurated by the association and which has been in operation for some time, and found to be of great service, and a great saving to our members, that we endorse the same and ask our members to take all the advantage they can of it. Moved by W. J. Easton; seconded by Theo. Legaults.

Re Workmen's Compensation Act

That we, in convention herein assembled, hereby strongly oppose any attempt to make the application of the Workmen's Compensation Act apply to to the retail trade; as we understand that it is the intention of the Provincial Government to include all classes in its operations, we ask the executive officers of the Ontario Provincial Board of our association to oppose the same very strenuously. Moved by J. P. Levesque; seconded by Mr. Taylor.

Trading Stamps

That it is the opinion of this convention that vigorous action should be taken against those who violate the Trading Stamp Act, or the False Advertising Act, or any act of a similiar nature that has been secured by our association, and that such prosecutions should be undertaken by the Dominion Board under the direction of special committees appointed by the executive of the Provincial Board, and we also recommend that the Dominion Board ask the Dominion Government to have an official appointed to prosecute those persons who falsely advertise any article, similar to the inspector who is appointed to prosecute those persons who violate the Gold and Silver Marking Act.
Moved by Mr. Harwell; seconded by J. C. Wellard.

Manufacturers Selling Direct to Our Customers

That we, as retail merchants in convention assembled, consider that it is not a fair practice for wholesalers to sell their goods to retail trade, and at the same time solicit trade from those who are, or should be, our customers, and who do not carry stocks of goods. As this system is not only unfair to us, but it places us in an unfair position with those persons who are privileged to buy at, or near, the same prices that we are charged; and it also injures the business of the manufacturer.
We, therefore, agree that this subject should be taken up at a joint meeting of the wholesalers and retailers with a view to having the same discontinued. Moved by Mr. Mack; seconded by Mr. Anderson.

Re Community Development

That it is the opinion of this convention that some active steps should be taken at once to carry on the work of the community development so as to induce the public to spend their money in their home town and that the incoming executive be requested to give it their immediate attention. Moved by Mr. Clark; seconded by Mr. Mack.

Daylight Saving

That whereas resolutions having been paused at the annual convention of the Provincial Board of the Retail Merchants' Association of Canada, Incorporated, in the Provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia and New Brunswick, favoring a daylight saving measure, and the same having been placed before the members of the Dominion Board of our associataion for the purpose of taking some definite action thereon, are of the opinion that any daylight saving plan that is proposed, in order to be effective and not to cause any confusion should be Dominion-wide in its operations, and that the executive officers of this board be requested to submit a copy of this resolution to the Hon. Arthur Meighen and the members of the Dominion Cabinet, and suggest that if such a measure is passed that it be put into effect from April 1st to Sept. 15th in each year.
Moved by Mr. Clark; seconded by Mr. Mack.

That this convention places itself on record as viewing with alarm the great tendency there is among the public in many of the cities and towns of Canada to enter into voting contests to secure prizes, which system has a tendency to demoralize trade and promote the gambling spirit in the community and that the incoming executive be requested to take such action to prevent the same as they may deem necessary. Moved by W. C. Miller; seconded by Mr. Anderson.

Re Selling by Weight

That it is the opinion of this convention that all fruit should be sold by weight, and the size of the box in which strawberries are sold should be specified under the act, and when they are sold by the box, the size specified should be used. Moved by Mr. Pratt; seconded by Mr. Clark.

Re Association Aims

That it is the opinion of this convention that we should acquaint the public with the object and aims of our association and ask them to bring their influence to bear on those retail merchants who are willing to take all the advantage we secure without assisting us to procure the same. Moved by P. J. Kelly; seconded by Ed. Mack.

Re Automotive Section

Whereas the manufacturers and wholesale dealers in tires have in the past made a practice of giving the public the benefit of list prices on tires, this convention strongly protests against this practice and recommend that a special committee be appointed to place the following suggestions before the tire manufacturers.

(1). The manufacturers and wholesalers to restrict sales of tires to legitimate tire dealers (and by legitimate tire dealers we mean dealers that give tire service), handling a representative stock of $250.00 or over for resale only; to discontinue the selling of tires to firms purchasing mill and mine supplies, rubber boots and coats, hose and belting and druggists' supplies, or by reason of being in the wholesale or any other business and who enjoy the privilege of getting goods at wholesale prices.

Continued on next page

RESOLUTIONS OF ONTARIO CONVENTION—Continued

(2). This convention goes on record as being opposed to the policy pursued by some wholesalers and manufacturers of tires, who appoint jobbers and other agents, well knowing that such agents are selling tires direct to consumers at less than published list prices. This practice is detrimental to the welfare of the legitimate tire dealer and is in direct contravention of the manufacturers stated selling policy. We, therefore, strongly urge that manufacturers be requested to discontinue this practice.

(3). Believing that the practice of allowing wholesale prices to men or firms, retail or wholesale, who operate five and ten cars or more, to be extremely injurious to the legitimate tire dealer, who maintains an establishment for service and inasmuch as the legitimate tire dealer can offer better service, which would undoubtedly save these firms money and would at the same time give the tire dealers an opportunity to share in this portion of the tire business that five and ten car contracts, if any, between manufacturers and retailers, be permitted to expire, but before renewing such contracts that they be submitted to the association for approval, and that no new five and ten car contracts be entered into.

Moved by W. C. Miller, Toronto; seconded by Mr. Moore, Toronto.

Re Dry Goods Section

Whereas the Retail Dry Goods Section of the Ontario Provincial Board desire to go on record as approving the representations made to Sir Henry Drayton in connection with the Luxury and Sales Tax, and desire to express our appreciation of the capable and efficient manner in which the views of the retail dry goods merchants of Ontario have been submitted to the Government, and hereby pledge our unanimous co-operation in supporting further representations, by the Dominion Board, which will bring about immediate relief from the present operations of the Luxury Tax.

Moved by Mr. Staples, Lindsay; seconded by Mr. Young, London.

Re Lack of Police Protection

That, whereas, a large number of complaints are being received from merchants in various municipalities throughout the Province of Ontario, complaining of the alarming increase in the number of burglaries and thefts which are taking place throughout the retail stores of the province, and, inasmuch, as the Police Commissioners of some of the larger municipalities have detailed officers to investigate minor breaches of by-laws; be it resolved that this matter be referred to the executive officers to draw the attention of the Attorney-General to the fact that thousands of dollars' worth of merchandise have been stolen from the stores of the City of Toronto, within the last few weeks, and only in a few instances have the stolen goods been recovered and, inasmuch as the retail merchants are large tax-payers in the municipalities, we deem that more efficient protection should be given to them. Moved by Mr. Mack, Toronto; seconded by Mr. Taylor, Toronto.

Re Welfare Fund

That inasmuch as a resolution was unanimously passed at the last meeting of the Dominion Board held in the City of Vancouver, B.C., deeming it advisable to raise a Special Welfare and Organization Fund of $100,000.00 from retail merchants throughout Canada, that the members assembled agree to give the same their hearty support.

Moved by J. A. Banfield, Winnipeg; seconded by Ed. Mack, Toronto.

Re Government Statistics

That we desire to recommend to the Dominion Board that they take up with the Government the advisability of having all statistical forms that are sent out to retail merchants, properly gone over and compiled in some simple form so that the merchants can understand same and so that they will be of value to the Government, and that the same be referred to the Dominion Board previous to their publication. Moved by R. H. Dowler, London; seconded by Ed. Mack, Toronto.

Re Membership Fee

That this convention approve of the action of the executive officers of the Ontario Provincial Board in placing the provincial membership fee at $12.00 per annum, and which took effect on September 1st last, and which action was in conformity with the action of the delegates to the Dominion Board in supporting the resolution, which provides that, from that date, the amount of per capita tax from each province shall be $2.00, instead of $1.00 per annum.

Moved by W. C. Miller, Toronto; seconded by P. J. Kelly, Stratford.

Re Questionable Advertising

That this convention assembled deprecate the use that some persons are making of the columns of the press and through the mails to advertise in such a manner as to attract the children and offer to give them certain prizes, which have been found to be cheap and trashy, after they have sold, by peddling from door to door, certain articles. We ask that this matter be referred to the executive officers to take whatever action they may deem requisite to stop same.

Moved by Mr. Mack; seconded by Mr. Anderson.

Re Marriage Licenses

That whereas a notice has appeared in the public press stating that it is the intention of the Deputy Registrar General of Ontario to amend the marriage laws of Ontario, so as to require a guarantee of mental and physical fitness as a condition in securing a marriage license, that it be an instruction from this convention that any of the proposed legislation of this character be closely watched, so that the liberty of the individual be not hampered by paternal legislation, and that, whereas retail jewellers, at the present time, to a large extent, issue marriage licenses, which has been found a great convenience to the purchasing public, and that, if any proposed amendments are made whereby the retail jewellers will be relieved of this duty, the executive officers be requested to see that no injustice is done to them by transferring this work to any other class who may not be as well qualified.

Moved by Hepenstall, St. Thomas; seconded by Patterson, Kincardine.

Re Luxury Tax

That it is the opinion of this convention that the Luxury Tax is an absolutely unfair system of taxation and that we ask to have the same removed, and that we heartily endorse the recommendation of the Dominion Board, which was as follows:

"We recommend that instead of placing the collection of the Luxury Tax on the retail trade that it be collected at the source of supply, namely, from the manufacturer and the importer, and in this way it would be absorbed in the same manner as all systems of taxation are absorbed."

Re Manufacturers' Tax

That this meeting endorse the action of the Dominion Board in notifying their members not to pay the manufacturers' tax when the said manufacturing is worked in conjunction with the retail trade.

Moved by Mr. Collyer, Toronto; seconded by Mr. Barrie, Peterborough.

RESOLUTIONS REFERRED TO EXECUTIVE COMMITTEE FOR FURTHER CONSIDERATION

Re Legislation for Collection of Small Debts

That whereas it is the intention of the Ontario Provincial Board of our association to apply to the Ontario Provincial Government for an amendment to the Division Court Act, whereby small debts can be collected at a very much lower rate than it now costs to collect the same; and that we are in full sympathy with such action, and we will do all we can to assist in securing the same.

Re Business Tax

That whereas the officers and members of the Ontario Provincial Board desire to have the rate of 25 per cent. which is placed on the value of land and premises of all retail merchants, so as to ascertain the amount of business tax that they now pay, be reduced to 10 per cent. of the assessed value, instead of 25 per cent., be approved of by this meeting, and that we agree to assist the executive officers of the Ontario Provincial Board to secure the same.

Re Express Co.'s.

That whereas it has been reported to this board that a number of our members who live in districts outside of that in which express companies deliver parcels are greatly inconvenienced by the limited express service, that we ask the incoming executive officers to take this subject up and deal with it in a manner desired by the members.

Re Mail Order Inquiry

That whereas it has been decided by the officers and members of the Ontario Provincial Board to ascertain as to the amount of injury that is being done to the cities, towns and villages of Canada by circulating petitions for the signature of retail merchants, to show that they are in sympathy with this inquiry, that this meeting places itself upon record as approving of the same, and that they urge upon every member of this section to sign the same when presented.

Wide Range of Neckwear for Spring

Montreal Manufacturers Are Yet Uncertain as to Price—Different Toned Blues Will Be Popular—Knitted Tie Will be Strong—Heather Mixtures and Herringbone Effects.

OF all the items of men's haberdashery the necktie is the one which bothers the retailer most at the present time. When stocks were hard to secure and variety limited, many retailers were persuaded to order more heavily than they might otherwise have done under normal conditions. Following the exceedingly good sales of 1919 the prospects for 1920 looked more than promising and no inkling of the impending decline in the silk market reached the retailers until it was too late. And so the majority found themselves with heavy stocks, heavier than they should have had and bought at peak prices. But they did not worry then because Christmas, 1919, had shown them that the $3.00 necktie, or even the $5 article, was not an impossibility, and with prices at such a height a good tie represented a sufficient investment to impress the person who received it as a gift, and so stimulated buying. Retailers, therefore, devoted much time to featuring good quality merchandise and naturally anticipated that business would remain good while deliveries were an uncertain quantity. The poor delivery question undoubtedly influenced retailers to get stock at any price some months ago, and with prospects all indicating a climb even higher it was no wonder that the break in the market came as a complete surprise.

The Luxury Tax

But that was not all, as every merchant well knows. The luxury tax, with its drastic effect upon neckties in excess of $1.50, was the "last straw." High-priced neckwear languished throughout the summer months, and with the increasing reluctance on the part of the buying public to purchase at any price, the neckwear situation became acute.

According to Montreal manufacturers they were in no better position than were the retailers from the same causes, and they are awaiting the results of the Christmas trade as a means of determining the trend of the market. They do not intend to make up stock simply as a speculation, and until all past orders are filled, the large manufacturers are not seeking to make up extra supplies in view of present conditions. However, one tie manufacturer expects to offer as many as 200 different patterns by next September, which will retail under the tax level.

Tie Silks

As regards the situation in tie silks it is stated that the Swiss varieties are more plentiful and Canadian makers are featuring them extensively, each in his own "confined" patterns, secured especially for his own purposes. Colored warp grounds in Jacquard silks in many new and artistic designs are among the leaders for Spring. Ombre brocades are richer in effect than for some seasons and the new bird and animal designs are proving to be exceptionally popular in New York. Greens and purples are reported to be the leading tie colors in the States, while blue in different tones and combinations leads in Canada.

Montreal manufacturers confine themselves to a certain range of color combinations and yet within the limits set their range is remarkably wide and artistic.

Prices Uncertain

No one cares to discuss prices as yet, for prices on raw silk are too uncertain to make any prophesy dependable. Competition is undoubtedly the factor this season which manufacturers have to reckon upon and revision of prices has already occurred in most lines more than once. However, the maker who brings out new lines which can retail at moderate prices will be apt to carry the bulk of the business, from present indications.

Perhaps it may sound paradoxical to make the assertion that only by buying new stock can the retailer hope to move the old stock. But there is an element of truth in this statement, made by a manufacturer to Men's Wear Review, and by it he meant to point out that customers get tired of seeing the "same old thing" at their favorite haberdashers, and a few new samples will stimulate interest even under present conditions and help to move other lines.

The knitted tie is by all odds the leader with smart dressers, and the fibre varieties are competing very successfully with the pure silk. The tendency in knits is to get away from the bulky and heavy effects and to reproduce grenadine weaves. Good models are shown in solid colors and heather mixtures, solid blacks with bright cross stripes in new contrasts, also in herring-bone effects.

Prices on these ties have dropped tremendously of late and there is no reason why they should not prove to be unusually good sellers this Christmas.

Knitted Tie Popular

It must be borne in mind that a man's necktie is not a part of his wearing apparel that is an actual necessity. It is worn for style and caters to his vanity. It is in direct line of vision to the eye he wears. Its becomingness either adds to or detracts from his personal appearance, according to the taste of selection or manner of wearing. While knitted ties are apt to come and go with the cade tie will always be worn by the best dressers, and a proper assortment of stock must continue to be on hand for selection. Next Spring will probably see the knitted tie at the zenith of its popularity in a better variety of designs and colors. Just now the all black knitted tie is "the thing" worn with a soft collar in corded cotton or silk fabrics, and either wide or narrow widths are favored.

Men's wear sections in the department stores report a good demand for the medium sized bow tie, but the extreme types are dead, in the larger stores, at least.

The Old Order Changeth

The situation, judged impartially in a general way shows a tremendous

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SMART NEW DESIGN IN NECKTIES
Shown by Tooke Bros., of Montreal
Brocaded satin cravat in dull blue shot black with bird pattern woven in yellow. The sombre effect is particularly good for Spring neckwear and the more pronounced patterns are features. This design is a smart adaptation of the prevailing fad in New York for bird or animal designs in bold patterns. As will be observed, in certain lights, the pattern becomes indistinguishable and appears altogether black.

Crafty George Brown of Bancroft Will Find Out Who is Most Popular Girl in North Hastings

Decides to Run a Popularity Contest Among the Members of the Fairer Sex—An Idea He Picks Up From Reading Men's Wear Review—Contest is Now Off to a Start and Closes on Christmas Eve

GEORGE H. BROWN, of Bancroft, Ontario, has started things moving in North Hastings. The contest idea appeals to him and he is putting over a new kind of contest; the idea was suggested to him, he says, in reading our account of the Begg & Co. boy's contest, of Hamilton, Ontario. He is calling it a "Popularity Contest" and he has started to find out who is the most popular girl in the North Hastings territory. A shrewd young man is Mr. Brown to enlist the co-operation of the young ladies, and not knowing whether the said Mr. Brown is married or not we are not in a position to say whether he has a deeper purpose in view than merely boosting business between November 1st and December 24th. Perhaps, so; perhaps, not. Time will tell.

Prize—A Beautiful Mahogany Phonograph

Mr. Brown has selected a good Christmas gift as a prize for the contest he is running. It is to be a beautiful mahogany phonograph valued at $125, and this is to be given to the girl polling the greatest number of votes in the popularity contest absolutely free.

Rules of the Contest

There are eight rules to the contest which are as follows:—

1. Contest opens November 1st and closes on December 24th at midnight.
2. 100 votes will be given for every dollar purchase, votes to count for whoever the purchaser desires.
3. All ballots must be placed in the ballot box in Brown's, the Tailor, Gent's Furnishing Store, within fourteen days of date of issue and none may be cast after December 24th at midnight.
4. 150,000 votes must be cast or the contest will be withdrawn.
5. In case the required number of votes are not cast a Special Prize of $25.00 will be given to the person holding the largest number of votes cast at the close of the contest.
6. The decision of the judges will be final.
7. For further information see the Contest Manager, Brown, the Tailor, at the store.
8. No credit is given in this contest.

Go to it, Mr. Brown. Best of luck.

Notes From the Busy Capital Many Sales Are in Progress

Ottawa, Ont.—A real avalanche of sales has struck the city. The many clothiers are vying with one another in giving away clothing at a very low margin, if not at less, in a frenzied effort to lower stocks at once before losses grow larger. The Blair stock is being sold at a very low figure by Mr. E. R. Fisher at the old Blair stand on Sparks street; Jess Abelson, 188 Sparks street, offers 25% off every suit and overcoat in the store; G. L. Myles, Sparks street, says 20% off during my "Alteration Sale"; R. McGiffin, Limited, Jackson Building, Bank street, give their nine windows over to a special window sale, each window being a sale event in itself that is bound to attract attention; Glaude's, Limited, Upstairs Clothiers, 47 Rideau street, "20 Feet Above the High-rent Level," offer real bargains in 350 sample overcoats; Rice & Pye have been busy selling out suits at generous reductions at their store on Bank street, while Macdonald's Men's Wear, Limited, Bank and Queen streets, have offered 25% off suits and overcoats.

Haberdashery has been on the same bargain basis and reduction has in many cases been even more marked than in suits and overcoats. Boots have come down too. Gales & Co., Limited, Sparks street, announce a revision of prices and offer fine values at $10.15. Masson's, Sparks street, offer $9 special during their "moving sale"; other merchants quote remarkable figures that come within the means of the men of all classes while the poor old Luxury Tax is snowed under.

Long Service is Rewarded

LIBERAL BONUSES GIVEN TO EMPLOYEES

On October 4 three hundred of Messrs. Richard Haworth and Co., Ltd., mill employees were presented with a bonus as a recognition of their long service with the firm.

Mr. G. C. Haworth, chairman of the company, in making the presentation, said: "I have the pleasure and privilege to distribute this bonus to those employees who have been with the firm 25 years or more, and who are now in our employ (to those of 25 years' service, £25; and those of 50 years' service, half a century, £50, which is equivalent to £1 for each year of service).

"Although it cannot be said that the present condition of the cotton trade is very favorable, nevertheles we feel that it is an obligation we are bound to fulfil, and the fact of going on short time must not in any way interfere with our promise.

"The moneys are to be distributed by amounts entered in a bank book such as I now hold in my hand. The idea of the firm is that this money will be placed or deposited in the bank for you, as a kind of provision for your old age, so that when you may become unfit for your work you will realize the advantage and comfort of having this 'nest egg' to fall back upon. Meanwhile all these amounts will be accumulating in the bank, the firm allowing you 8¾ per cent. interest.

"We distributed £10,000 some time ago amongst the men who fought so bravely to defend our hearths and homes. In distributing this £10,000 we placed their money in the bank the way we shall do with yours.

"I am sure there is not another mill in the whole of Lancashire that has so many employees with such a splendid long service record and we feel that the high reputation the firm holds in Lancashire as regards "Spero" cotton goods has been gained by your faithful services."

The chairman of the company further stated that the firm would be pleased to render any help they possibly could in such cases where it was required.

KNITTING FACTORY AT CHATHAM

The Denby Motor Truck plant at Chatham has been taken over by J. T. Wood & Son, of Brussels, who propose to open a knitting factory there. The move is being made early in December, and extensions to the present plant will be made.

Handling Safety Razors with Profit; Little Money Involved; Better Service Given

It is One of the Legitimate Dress Accessories—Sale is Helped by National Advertising—Particularly Good Line During the Christmas Season—Why Not Handle Them?

ARE clothiers and haberdashers loosing a profitable business in not handling safety razors? And what is perhaps of equal importance, are they not neglecting one of the service arms of their business? The amount of money that would be wrapped up in the necessary stock of razors and a few accessories, such as extra blades, a few brushes and soaps, would be very small. The stock is easily kept and it does not deteriorate in value. The profit is good. There is no reason why safety razors should not be carried by the furnisher and outfitter. It is not the invasion of another retailer's field; the razor can be called, in a very real sense, a dress accessory. The man who comes in during the week to buy a necktie, a collar, a suit of underwear, or a suit of clothes, may want a new razor, or some extra razor blades. Why should he have to travel to another store for them? The man or woman who goes into your store for his or her Christmas present may have on their list a safety razor or even a dozen blades for one of their friends. Why should they have to go to another store for them when they are much more of a men's wear article than confection is a drug article or working gloves are a hardware article? They would, moreover, provide just that much better service to gentlemen customers, and good service is what great businesses have been built on.

Are Nationally Advertised

Many of the safety razor lines are nationally advertised lines. They carry big pages of advertising that reach the consumer day after day and there is little for the retailer to do in introducing these lines. All he has to do is to announce in his advertisement that he carries such and such a razor and the consumer knows the rest. All you have to tell the consumer is that you are carrying a line of goods that means better service to him in equipping his wardrobe. Such firms, also, will provide you with advertising cards and hints that can be used in your store or in the dressing of your window. About all you have to do is to keep them in plain view; to reserve one of the showcases, or even a part only of the showcase, for a small and neat display.

Quite a Number Carry Them

We have recently made a canvass of the men's wear field and have found that many merchants are carrying lines of safety razors satisfactorily. "I just placed an order for more safety razors yesterday," said a St. Catherine street merchant, Montreal, to Men's Wear Review, "for we were out of stock and are constantly being asked for extra blades by our regular customers. Of course, they are more in a gift line and we play that point up strong in selling them. As Christmas gets nearer we push them all we can; but, in any case, we have found that a neat display in our front showcase does the trick. We carry one brand of razor only, but in six different styles and find that they just sell themselves." This retailer stated that the manufacturer issued such lines of advertising as gave considerable assistance in selling their lines. "When you believe that the line you are selling is the best on the market it enables you to convince your customer. The other day one of my customers was buying collars from me and I noticed he walked right across the store to look at the razors. He said he'd take one without my having to say a single word about it; so I believe it is a good thing to have a few of them anyway. Customers like to feel that you have most anything that they want."

Little Money Good Profit

J. Ross Wylie of Toronto has carried safety razors for some time and has found them very profitable. He does not carry a large stock, for, he says, it is not necessary to carry a large stock to give a complete service in this line. "We sell many extra blades," said Mr. Wylie to Men's Wear Review, "to men who come in for their accessories during the week. We do not sell a great many razors, but we have found that it pays

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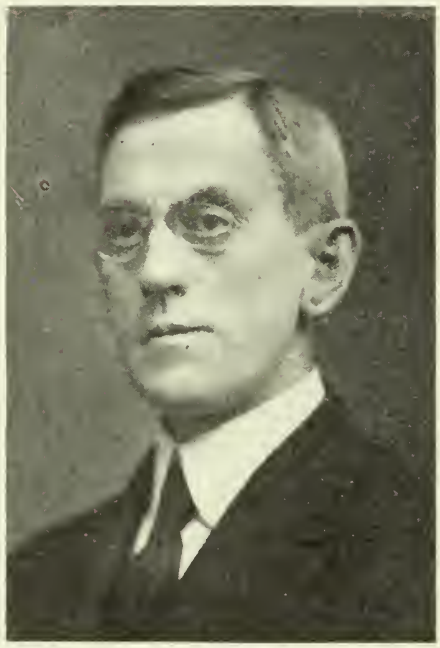
Matters of Vital Importance Will Be Discussed at Ottawa



Secretary-Treasurer Dan E. Johnson of the Clothing Section of the Retail Merchants' Association sends out very encouraging news that an ever-increasing interest is being taken by the trade in the work of the association. He says:—

"The dates fixed for the Retail Clothiers' convention are the 21st and 22nd of February (the third Monday and Tuesday) at the Chateau Laurier, Ottawa.

"Matters of vital importance to the retail clothiers will be discussed. Mr. FitzPatrick of Toronto has been through the Western Provinces to the Pacific coast; the secretaries of the different provinces have expressed a willingness and desire to assist in the formation of a Dominion association and a large representation is expected at the convention. Committees have been appointed to draft resolutions dealing with the Luxury Tax, better relations with the wholesalers, fairness and better understanding with the press, and many other questions of importance to the retailers.

"Interest in our Ontario association is being manifested to an ever-increasing extent, and we feel confident that all clothiers and furnishers must realize the importance of being united, if we are to be successful in our undertaking.

"We appreciate your efforts in furthering the interests of the clothing trade."

Suits at Two Prices Only; Policy of G. B. Ryan, Guelph

IN the clothing department of G. B. Ryan of Guelph only two prices in men's suits are carried. This is a policy which this company has tried and proven satisfactory for a number of years. Before the days of the great war, they made an investigation, covering a very wide field, of the most popular priced suits for men. This was done by correspondence with clothing manufacturers in this country and the United States. Finally, the Ryan firm hit upon two figures which they believed were the most popular in the men's clothing field. Before the war, these figures were $12.00 and $16.00. But with the rising market these figures had to be revised from time to time. To-day, Ryan's still have their two prices, but they are $29.00 and $39.00.

Speaking of the advantage of this two-priced policy, the manager of the clothing department pointed out that it constituted a good starting point in the selling of suit of clothes. The customer knew before coming into the store exactly the prices that would have to be paid for the very best garments that Ryan's carried. "The hardest man I have had to deal with in a long time came in the store the other day and wanted to buy a $68 suit and it was very hard to convince him that our $39 suits were as good as many others selling for a higher price. He went out satisfied that he had a good suit of clothes." Another feature of this two-priced policy is that Ryan's claim to sell a suit of clothes $8.00 cheaper than other men in the clothing business.

Still another policy that Ryan's have adopted is not to advertise any one make of clothing. They sell Ryan's clothing and have their labels on every suit of clothes that goes out of the shop. They do not even advertise any one make of clothes.

It is worth while to point out in connection with this two-priced policy what we have frequently pointed out before, namely, that the price of clothing since the war has not increased in proportion to the increase in the cost of the raw materials used in the suit, or in proportion to the increases that have been made to labor. Ryan's were selling suits before the war at $12 and $16 and are now selling them at $29 and $39. That is an increase of slightly over 100 per cent. Some of the materials used in the suit have increased 300 and 400 per cent. and the wages of labor have increased from 150 per cent. upwards. This is information that should be constantly used by the advertiser.

Advertising Ammunition for the Local Retailer

Increased Freight and Passenger Rates Bring Grist to his Mill Which He Should Not Fail to Use—Good Argument For "Stay-at-Home" Campaign.

IT IS an ill wind that does not blow good in some direction. The action of the Dominion Railway Board in allowing an increase of forty per cent in freight rates in the east and thirty-five per cent. in the west, and a twenty per cent. increase in passenger rates where the rate does not exceed four cents a mile should be an action on which every retailer who has retail mail-order houses as competitors should cash in. Retailers all over the country are constantly up against competition from two angles other than the competition he has to meet right in his own town or city. The retail mail-order houses and the disposition of many people to do their trading out of town are constant thorns in the flesh which he would be gladly rid of. There is grist for his advertising mill in these increased passenger and freight rates, and he should make the most of it in his advertising.

In the case of the freight rates there is not a great deal to be said in the retailer's favor, unless he is handling a line of merchandise which the retail mail-order house would send by freight rather than by mail or express as many orders are now sent by these houses. But if it be heavier merchandise sent by freight, the retail merchant can easily and with considerable weight point out that the freight on the individual article would cost the consumer more than if he bought it at your store where you receive the same article in much larger quantities. The freight on each article, therefore, is less and the retailer should be able to sell it at less to the consumer than the mail-order house. The amount would not be a great deal and is absorbed in the cost of the article to the consumer. In the case of receiving the article from the mail-order house, the freight is a separate item in the ultimate cost to the consumer and the local retailer should be able to make something of this in his advertising.

Food for "Stay-at-Home Campaign"

The increased passenger rates, however, provide better material for the local retailer who is confronted with the problem of being able to keep custom from drifting to the larger centres of population where the big stores are. Many of the larger stores in the cities of this country have recently branched out into rather extensive advertising campaigns in some of the daily or weekly papers in the smaller towns, and villages even. Their argument usually is that their greater purchasing power allows them to sell cheaper because they can buy on a narrower margin and, by a bigger turnover, sell at a lower price. They point out that this more than makes up for the transportation cost to their store.

Here is a splendid chance to hit back at that argument by pointing out that the increased passenger rates will easily wipe out any advantage that may be derived by jumping on the street car or the train and going into the city to do the weekly shopping. It is good food for a "stay-at-home" campaign. The local retailer now has something concrete upon which to base his presentation of the advantages of trading in the home town and the home neighborhood.

The benefits to be derived from these increased freight and passenger rates, while meaning something to both sides, lean a little on the side of the local retailer and he should not be slow to make the very best out of the argument. There is, at all events, reasonably good psychology in some forceful and immediate advertising of the kind, and the advertising man should not lose sight of it.

Thinks Mid-Season Price Cutting by Manufacturer and Wholesaler Unwise

Joe Barnes, of Toronto, Thinks That Readjustment Would Have Been More Gradual if the Vendors Had Made Cuts at the Beginning of the Season (Which He Feels They Could Have Done) and Then Kept Prices Firm During the Season

JOE BARNES, 250 Danforth Ave., Toronto, thinks that the manufacturer has failed in a large measure to help bring about as gradual a readjustment as could have been brought about if wiser methods had prevailed. He cites the case of clothing as an instance. Many retailers, he says, ordered their Fall clothing last March when prices were at their very peak; others ordered from that month on to May and probably June. The manufacturers' costs were based, at that time, on the rate of production by garment workers during the previous season. But between the time the order was booked and the time the goods were delivered, he says, production on the part of the garment worker had increased sufficiently to reduce to some extent the total cost of production and, hence, the cost of the lines ordered. And he backs up this statement by citing the case of a certain manufacturer who asked his manufacturing staff to speed up their production. They refused. The manufacturer shut up shop. The garment workers appealed to the union and the union told the garment workers in this manufacturer's plant that he had not asked them to do something unreasonable, told them they were capable of producing what he asked, and advised them to go back to work and do as they had been asked. They went back to work and did do as they had been asked by this manufacturer.

Now, Mr. Barnes argues, the manufacturer was in a position to shave prices a little and should have done so. He should have notified his customer that he would get a reduction on the booking price. Other than the consideration of a slight reduction in producir costs due to increased efficiency on the part of garment workers, there was the fact that began to be apparent by the time manufacturers were ready to make deliveries of fall clothing that a recession in clothing prices generally was a certainty. That meant a shaving of profits all along the line and he feels that the manufacturer would have placed himself and the retail trade in a better position from the very start of the price recession if he had made the reduction from the very first.

Cut in the Middle of Season Bad

But Mr. Barnes thinks that a further mistake has been made in cutting prices in the middle of the season when portions of orders have been delivered and the remainder of the order is coming on. In this respect he does not refer to the clothing end alone, but to many lines. For instance, he cites the case of underwear. In September he gets a shipment of combination underwear at $72.00. He sells most of it. In October he gets a further shipment of the same underwear (being the other half of the order he originally placed) at $60.00. How is he to even up the lines? Average them, the manufacturer may say. That is all right providing the same man doesn't come back for a second suit or doesn't tell someone else what he paid for his winter underwear —a thing that is very common in districts or small towns and villages.

Should Keep Seasonal Prices Firm

It is the opinion of Mr. Barnes that manufacturers should have kept the seasonal prices the same and whatever adjustments they were able to make should have been made on different lines, either in clothing or other lines that might be carried by the wholesaler or the manufacturer. To cite another case. He says that instead of giving the reduction on the price of the underwear, as instanced above, he should have kept the price the same during the whole season and made the adjustment, say, on mufflers. It would be only a matter of bookkeeping so far as he was concerned, and it would have left the retailer in a better position with his public and with each other.

Has Some Manufacturer Done This?

Mr. Barnes thinks, perhaps, that some manufacturer has already done this, that is, that he has made a readjustment on lines delivered. He referred to an advertisement that appeared in a Toronto paper early in November, in which the retailer stated that a manufacturer from whom he had bought his clothing had made a "readjustment" which enabled

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Readjustment Period Needs Help of National Organization

Past-President Ed. Mack of the Clothing Section of the Retail Merchants' Association in writing about the forthcoming convention at Ottawa and the probability of organizing a Dominion-wide association at this time has the following to say:—

On the lines of the Dominion-wide association of retail clothiers, too much, in my opinion, cannot be said in its favor, for we all know that in unity there is strength, and with a body of merchants the size of the retail clothiers of the Dominion, with such a tremendous buying power and with so many millions of dollars invested in merchandise, they should be cemented together with an executive of the brainiest and strongest men at its head to keep a watchful eye on the legislation of the Municipal, Provincial and Federal Government of the country—not only for their own, but for the protection of the buying public.

The last few years have fully exemplified the necessity of such a body of men, and in my humble opinion, the present re-adjustment period needs the help of just such a body as this, so that we can all get together and straighten out the tangles which we, as retail merchants are up against, and our rights can never be adjusted with the Government, manufacturers, jobbers, millers, and, last, but not least, the press of our country through any individual effort, no matter how strong it may be, but it must be collectively and have a strong power behind it to make an impression.

These are just a few of the most important reforms that the united effort of the Dominion-wide retail clothiers would accomplish. There are scores of other reforms and benefits that both to the buying public and ourselves would be accomplished by such a strong organization.

Textile Shirt Lines Down; Average About $3.00 a Dozen

F. W. Stewart Says Retailers Who Have Booked Orders Will Receive Benefit—Manufacturers Trying to Co-operate With Retailer in Price Adjustment.

RETAILERS have already been appraised of the fact, no doubt, that Arrow collars are now selling at $2.40 a dozen. F. W. Stewart, Canadian manager of Cluett, Peabody & Co., Ltd., of Canada, stated to Men's Wear Review a short time ago that they had cut the price from $2.60 to $2.40 to co-operate with the retailer in selling these collars at 25 cents to the consumer. Mr. Stewart said they were not anticipating further cuts at the present time, and added that, according to production costs they should now be selling at $2.75 instead of $2.40. He called attention to the fact, also, that during three years of war the price of collars had advanced only 10 cents a dozen, while during the last three months they had been reduced some 35 cents a dozen. Mr. Stewart enunciated the sound principle of replacement values in dealings with this question. He said that the retailer had, like the manufacturer, received the advantage during the rising market on stocks that he had on hand; now that the market was declining they would all have to stand their loss.

Shirts Down, Too

In accordance with revisions that had been made by textile mills on textile lines of shirts, Mr. Stewart said they were now revising their prices on many of the textile lines and that there would be a reduction which would average, perhaps, about three dollars a dozen. He said that merchants who had booked orders would receive the advantage of these reductions just the same as if they had not ordered any at all. "We have got to adjust our prices to help the retailer" said Mr. Stewart, "for he is up against a situation that he has never had before. We don't want him to get out of business; we want to help him to stay in business. While prices were on the up-grade the retailer and the manufacturer were trying to keep prices down and were not working on replacement values but on the cost of production. Now that we are on the downward grade it is working against us both ways because we are now on the highest cost of production. There will be some very heavy losses by the manufacturers during this period."

Should be Lesson to Retail Merchant

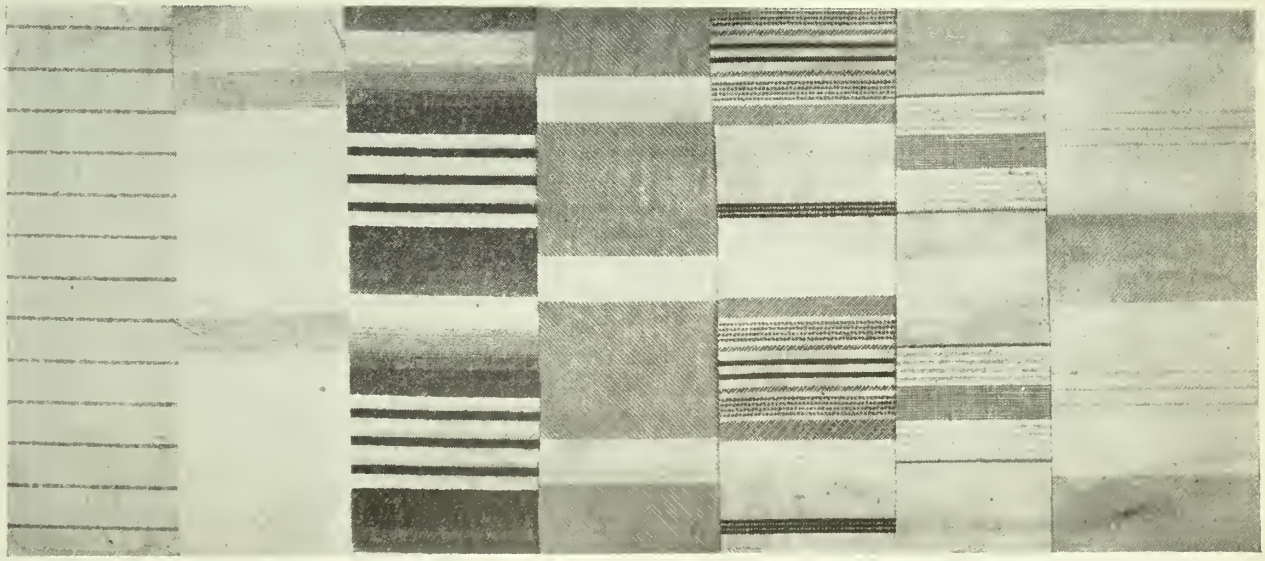
So far as their own factories were concerned, Mr. Stewart said they were fairly busy catching up with late orders. Merchants, he said, were not buying as heavily as they had been. He said that the present time should furnish a good lesson to retail merchants not to buy more than they need at any time. "We are advising our travellers," said Mr. Stewart, "to counsel with the retail merchant and not to urge him to buy if he does not need any goods. If we sell him more than he needs and somebody else sells him more than he needs, he will soon have more goods than he can sell and will be forced out of business. No man can continually sell his merchandise at a 20 per cent. discount and pay his bills. If he buys too much he will be forced out of business and we want him to stay in business."

Can. Converters Reduce Lines

REDUCTIONS GO INTO EFFECT IMMEDIATELY

The Canadian Converters Ltd., of Montreal, have recently announced a reduction in the prices of the Success Brand starched collars, the same having gone into effect immediately. The present price quoted is $2.10 per dozen on all lines formerly $2.55. A reduction has also gone into effect on certain lines of soft collars manufactured by the Canadian Converters, but no definite announcement has been made.

The same company is also announcing a reduction of about 25 per cent. on shirts for Spring delivery. This action has been decided upon following the revision of prices on the part of the textile companies last month. However, on orders placed since November, this reduction has no effect, since it is not retroactive. In so far as orders for 1921 are concerned, their customers have been notified that the reduction will apply to all lines. The loss entailed by the manufacture of goods bought at the former prices will be entirely assumed by the manufacturer of the shirts.



Pyjama fabrics for next Spring show a large choice of attractive and artistic colorings. The mercerized stripe will be a favorite and all styles of striped patterns will be good. The W. G. & R. range as recently shown by the Cluett, Peabody Co. of Kitchener, Ont., features some striking novelties in vivid rainbow effects of rose, green, white and black in a silk finish, as well as the solid colorings overlaid with a narrow white stripe. The heavy prints are also particularly attractive in design.

White shirtings in fancies show a marked tendency to narrow, well-defined stripes in a plain finish, although one line features a silk stripe and woven motif. The range of white shirtings has seldom if ever been more attractive than that offered for the coming season.

The New Sales Tax Proposal

Will Be Levied and Collected at the Source of Supply — Unlike the Present Sales Tax, it Will Not Appear on the Invoice to the Retailer—Will Cut Cost of Administration And Relieve Merchants of Unjust Burden.

BY far the outstanding feature of the recent convention of the retail merchants of Ontario was the interest and concern manifested in regard to the Luxury Tax; though the actual discussion took very little of the time of the delegates, its importance to the retail trade overshadowed all other matters. It is inevitable that a bit of legislation that has left such a baneful influence on thirty-seven of the fifty-five sections of retail trade in Canada should be the occasion of such spirited controversy and such high feelings. Perhaps the one compensation, from the retailer's point of view, in this ill-advised and harmful enactment is that it has awakened the retail trade to a keener appreciation of their responsibility as a possible powerful factor in the political life of this country. It has stirred them as nothing ever has; and it has, or ought to have, pointed the way toward speedy and constructive organization for the protection and promotion of their interests in the legislative halls of this country. It is an old political adage that we get the kind of government we deserve. If the between 150,000 and 200,000 retail merchants of this country were organized as they ought to be organized, no government would have dared, in the first place, to have framed legislation of this kind without consulting the retail trade—which the government did do in the case of the Luxury Tax—and, in the second place, neither would they have been able to allow it to stand in its present form for any length of time following the protests that would have been made by an organized group of allied interests. If this blunder of the government points the way more clearly to the necessity of organization, it will, at least, have served one useful purpose.

The New Proposal

The new proposal as outlined by the Dominion secretary, E. M. Trowern, is what is known as the Sales Tax. The principle of this tax we have supported for some months, that is, that the tax should not be imposed as a direct tax on the consumer; and that it should also be framed in such a way that no person who enjoys the liberties and freedom of this country should be allowed to escape his or her share of a debt incurred in the defence of those liberties and that freedom. Obviously, and quite rightly, the Luxury Tax was imposed to create greater revenue to meet the financial obligations arising from the war. It, therefore, should have been imposed in such a way that a proportionate share would fall on all shoulders. Instead of that it provided loopholes for people who bought cheap goods and merchants who sold them. There was no sound moral reason why they should have escaped. Under the new proposal they will not be able to escape if this proposal is accepted by the government and made law. The Sales Tax will be levied and collected at the source of supply. The convention resolution reads as follows:—

> **"That it is the opinion of this convention that the Luxury Tax is an absolutely unfair system of taxation and that we ask to have the same removed, and that we heartily endorse the recommendation of the Dominion Board which was as follows:—'We recommend that instead of placing the collection of the Luxury Tax on the retail trade that it be collected at the source of supply, namely, from the manufacturer and the importer and in this way it should be absorbed in the same manner as all systems of taxation are absorbed."**

Will Not Appear on Invoice

The concluding phrase of this resolution, "should be absorbed in the same manner as all systems of taxation are absorbed," is important, and should be thoroughly understood. It has been understood in some quarters that in the application of a Sales Tax, the retail merchant would pay to the manufacturer or the wholesaler the amount of the tax as, in fact, he does at the present time. The amount of this tax, be it either one or two per cent., appears, as all merchants know, on the invoice received either from the manufacturer or the wholesaler as the case may be. But in the new proposal as outlined by this resolution, the Sales Tax will not appear on the invoice at all. To illustrate: If a consignment of goods valued at $50,000 is purchased, and if, say, the Sales Tax is fixed at 4 per cent., the invoice would not show the amount of the purchase, $50,000, plus 4 per cent. Sales Tax, $2,000, making a total of $52,000. Under the new arrangement, the rendered bill would simply be for the $50,000 and that $50,000 would include the tax which the government levies and collects from the source of supply, namely, the manufacturer. The manufacturer includes the amount of the tax as he includes all other expenses incidental to manufacturing and which go to make up the price which he finally quotes to the retailer. It is an ordinary overhead expense which has to be included in the manufacturing cost of any given line of merchandise. The retailer does not see the tax at all, and does not have to make any explanations to the customer about such a tax. It is hidden away, yet it is there.

Cuts Cost of Administration

An outstanding weakness of the Luxury Tax system has been the cost of administration. The government has had to employ an army of accountants and spotters to see that merchants were observing the law. Under the new proposal, all this, or the great majority of it, will

Continued on next page.

be done away with. To illustrate again: Under the present Luxury Tax systems, for instance, a manufacturer sells $100,000 worth of goods in $1,000 lots, perhaps, Government officials had to trace each of those $1,000 consignments to the retail stores to see if the retailer, in selling the goods, was collecting the Luxury Tax. At least, that is what they were supposed to do. Under the new proposal, the government official collects the Sales Tax at the source of supply; in other words, he takes his percentage of the $100,000 by cheque from the manufacturer.

It requires no further argument to show how much simpler and freer from encumbrance this new proposal is. The wish of every retail merchant is, we are sure, that the government will accept the proposal as it will be outlined by the Dominion Board of the Retail Merchants' Association in due time, and that a tax that has been a burden to the retail trade of Canada, that has imposed unnecessary hardship and expense in its collection, and that has made of thousands of retail merchants throughout Canada government officials without salary will be obliterated from the statute books of Canada.

Order Should Be Contract Cancelled by Mutual Consent

Clothing Manufacturer Believes That Every Order Should be Binding on Both Parties—Thinks That Many Retailers Regard Order Too Lightly and Cancel at Own Convenience

A CLOTHING manufacturer contributed the following letter to Men's Wear Review regarding the question of cancellations. Since the publication of these articles on cancellations two months ago, some of the American publications have followed suit and have had articles along the same lines as the ones Men's Wear Review published at that time. The American Hatter, for instance, had an article on the question in which they pointed out that this question was perhaps the greatest question in business today. Following is the letter referred to:

"Last season, a very trying one in the clothing industry in many ways, was made much worse by the action of merchants placing fall orders, and then cancelling them with various excuses, or none.

"There seems to be a feeling among a great many merchants that they can give orders, and then, at their own convenience, have them cancelled. They forget that the placing of an order is a contract into which they enter, together with the manufacturer, and that this contract is binding on both parties.

"The merchant looks to the manufacturer to deliver the goods, and the manufacturer expects the merchant to take delivery. A contract should be, and is, binding to both parties.

"When orders are received, the manufacturer makes reservation from his stock for filling same, and orders are scheduled and put into work, according to styles and sizes ordered. The garments are cut, and made, calling for the outlay of a large sum of money (cash) for wages, etc., and it can readily be seen that the manufacturer is placed at a very great disadvantage if any of these goods are cancelled, as it is hard to sell to another merchant lines suitable to someone else's business, more especially after the selling season is over.

"Orders placed should be recognized as a contract between the buyer and seller, and such a contract should be terminated only by mutual consent.

"The merchant must take into consideration the position of the manufacturer, and not buy unless he is prepared to take delivery without quibbling, or making poor excuses.

"The manufacturer has his obligations and committments to maintain, and cannot afford to have merchandise thrown back on his hands at the whim of the retailer. It would, therefore, seem to be much more fair and far more satisfactory for the retailer to consider carefully his buying, keeping in mind, that an order given to any traveler for merchandise is a contract, and as such—binding."

Don't Do It

Count Espierre de Jeanpierre, recognized as either the first or second best-dressed man in Europe, recently committed suicide. The cause, it is said, is due to the fact that his six new winter suits which came from a Bond street tailor did not fit him. He is said to have been thrown into fits of depression for days because he could not get a scarf the proper shade. He was the inventor of the purple dress suit which was recently taken up by King Alfonso of Spain, and he is said to have designed the first sport shirt.

For the Backward Reader

,woleb ereh elttil tub stnaw naM
,gnol elttil taht stnaw roN
degnahc evah semit tuB
,etorw saw taht ecniS
.emyhr eht egnahc tsum ew dnA

,teg nac eh sa hcum sa stnaw naM
(yenom sih roF)
.emit eht lla ti stnaw dnA

And He Gets It at

BLODGETT'S

"The Old Reliable Corner Store"

FOR MEN'S FURNISHINGS

Here is a new form of advertising which Blodgett's use in the "Empress Express," Alberta. What does it say?

NEWS OF THE CLOTHING TRADE

Wesley Thompson of Winnipeg has sold out his business to C. J. Campbell for $115,000. Mr. Thompson went to Winnipeg when sixteen years old with a dollar in one pocket and a nickel in the other. In 1904 he started in the clothing business as a clerk in Winnipeg and in 1911 started in business for himself in Brandon. In 1916 he saw a good opening in Winnipeg and took it, and since then has conducted very successful his business there. C. J. Campbell, who will assume control on January 1st, is a former Winnipeg Victoria Club hockey player.

William Dick, the Hastings street clothing man, Vancouver, has recently purchased the property on the northeast corner of Hastings and Carroll, streets for $125,000. The property has a frontage on Carroll street of 61 feet and runs along Hastings street some 94 feet. It is a two-storey brick building which, when the present leases run out, Mr. Dick will convert into an attractive and up-to-date clothing emporium. Mr. Dick already operates three other stores in the same block, with 100 foot frontage.

H. F. Hicks, Kamloops, B. C., who has been operating a clothing and men's furnishings store there, has taken in a partner and the firm will now be known as Hicks & Munro.

During the Year 1920 from one-tenth to one-fifth of the world's supply of long-staple, high-grade cotton will be consumed in the manufacture of automobile tires in the United States.

G. B. Ryan & Co., of Guelph, seem to have been the victims of the biggest robbery of the season. On November 14th robbers broke in the front door at at early hour in the morning and got away with clothing and furnishings estimated in value at about $5,000. Among the stolen goods were 100 suits of clothes and 30 overcoats.

G. M. Holbrook, tailor, Sparks street, Ottawa, has announced that Philip Matheson has taken over the custom tailoring department.

A shipment of paper clothes has reached Chicago from Germany and Austria. They sell to the public at about $2.50 a suit.

The English and Scotch Woollen Co. have opened their 35th branch store. The latest store is in London, and it was opened on November 13th.

East Nipissing stores in Cobalt district were recently burglarized and large quantities of clothes stolen.

Davis Bros., Ltd., recently ran a Manufacturers' Overmake sale at 193 King street east, Hamilton, in which they advertised the sale of $100,000 stock.

Sky's are conducting a "Gigantic Manufacturers' Liquidation Sale of Clothing" in Brockville. It is being held in Mowat's Tailoring on King street.

German Dyes are being largely used again in England. In nine months 7,650 tons of imported dyes reaching England, 60 per cent. were from Germany.

Mark W. Cresap, Secretary-treasurer of a large clothing manufacturing firm of Chicago, says that United States retailers are selling clothes at a substantial loss, sales being made with little margins for overhead and none for profit.

Kingston Retail merchants have gone on record as favoring a business turnover tax to be put into effect after consultation with the government by leading business men from the various branches of the retail trade. They denounced the Luxury Tax as "unfair, seriously affecting the retail business, too easily evaded, too expensive to collect and collected only in large centres from a minority of the population."

Bryce Stewart, director of the Dominion Employment Service, says that unemployment is increasing in the clothing industry. He says that the public are not buying as much clothing as formerly, expecting a drop in price.

The Gardner Clothing Manufacturing Co., Quebec, have secured the services of S. E. Branda, formerly of New York, and employed as designer by the firm of Hart, Schaffner & Marks, the well-known ready-to-wear house in the United States.

The Dominion House Furnishing Co., Ltd., Bank street, Ottawa, is celebrating its 15th anniversary.

Taylor-Brasco, Ltd., Hamilton, Ont., have removed their place of business in that city to 108 Merrick Street.

P. J. Kelly of Stratford is advertising a closing out sale of his $60,000 stock.

F. W. Stewart, Canadian manager of Cluett, Peabody & Company, Ltd., of Canada, presented the case of the Canadian Manufacturers' Association of Montreal to the Tariff Commission in that city on November 15. Mr. Stewart pointed out that the present tariff was a means of keeping firms like Cluett, Peabody & Co. from manufacturing all their products in the United States. It was the tariff that kept their Canadian branches in this country.

Thomas R. Grieve, gent's furnisher at Rivers, Manitoba, recently suffered a considerable loss by fire.

MOVED TO NEW QUARTERS

The Prosperity Shirt Co., of Toronto, have recently moved into new quarters. They were formerly at 364 Yonge Street, and their new address is now 12 Queen Street East, Toronto.

TWO NOVELTY SALES BY CLOTHIERS

J. H. Blumenthal Sons, Ltd., of Montreal, recently elaborated on the "One Cent" sale idea in connection with a sale of some eighty suits of different sorts left over after a successful season's selling. They advertised that if a customer bought one of their Winter overcoats, price $34, men's and young men's coats, values to $45, he could select one of these eighty lower-priced suits for $1. The offer met with a prompt response.

Acme Clothiers, Ltd., of Edmonton, advertised an absolutely free suit or overcoat. "To the first fifty customers entering our store on Thursday, Nov. 18," reads their advertisement, "and making a purchase of $5 or over, will be given a coupon with a number on it. In a sealed box at the "Journal" office (The Edmonton "Journal") will be a coupon with a duplicate number to one of those handed out at the sale. The holder of lucky number will be given absolutely free of charge his choice of the best suit or overcoat in stock."

WILL MANUFACTURE MANY CLOTH CREATIONS

The firm of Palter Bros., having been dissolved by mutual consent, Palter Sons will carry on the hat and cap manufacturing business similar to that heretofore carried on by Palter Bros. Palter Sons are at 122-128 Wellington Street West, Toronto. They will enter upon the manufacture of many different lines of caps and hats for both men and women. Their manufacturing is all out of cloth, and they expect to have their men on the road in a short time with their different lines of tweed hats and caps.

Case of Garment Manufacturers Presented to Tariff Commission

Makers of Cotton Garments Argue Their Case at Montreal—Point Out That Competition Governs Prices and That Margin of Profit Has Been Small—Have Been Free of Labor Troubles.

THE Canadian Association of Garment Manufacturers presented their case to the Tariff Commission at Montreal on November 17th. It was presented by R. P. Sparks, of Sparks-Harrison, Ltd., of Hull, Quebec, and in the memorial Mr. Sparks pointed out that it represented seventy-five manufacturers of men's fine shirts, work shirts, night shirts and pajamas, men's overalls and smocks, men's work pants and work clothing, boys' blouses, boys' pants and bloomers and children's wash clothing, etc. The manufacturers so represented had capital invested amounting to $15,809,707; the value of their output was $26,465,580, and the wages paid $4,884,021. Mr. Sparks stated that this association probably did not represent half of the manufacturers engaged in the production of these garments, so that it might be assumed that these figures could be doubled to arrive at a true estimate of this particular branch of the trade. The memorial argued that the 2½ per cent. duty, representing the difference between the duty on imported cotton fabrics, which constituted a large part of the raw material, and the duty on imported garments was not sufficient to offset other advantages enjoyed by foreign competitors. Mr. Sparks said he spoke only for the cotton garment trade.

Competition

In dealing with competition, it was pointed out by Mr. Sparks that competition was the only possible factor in price-fixing. Elaborating the point, he said there were over 100 manufacturers of shirts and as many more of overalls and other lines entering into competition one with the other. In addition, there were 190 wholesale dealers in men's furnishings, most of whom carried the lines manufactured by members of the Association. Many of these carried imported lines, so that the retail trade had over 300 sources in Canada from which they could obtain these lines, in addition to dealing with American and European houses, many of whom had their agents in this country.

As an evidence that the industry was carried on with a small margin of profit, Mr. Sparks cited the fact that in the years 1913 and 1914 the clothing industry led all others in the number of commercial failures and comprised one-sixth of all the failures in those two years.

According to this document, the greatest competition comes from the United States. It is pointed out that, on account of the greater population and the difference in the climate, which permits of more standards of output, it is not necessary for the United States manufacturers to change the nature of their product so frequently. Moreover, the cost of distribution is cut down because of the denser population and the proximity of the markets. The whole result of the conditions is to cut down overhead expenses. A salesman in Canada might travel from Halifax to Vancouver at heavy expense and book less business than would be booked in a city or state across the line.

The greater difficulty of training help in Canada as compared with the United States and England is referred to, and mention is made of the fact that between 1911 and 1914, inclusive, there were 430,797 dozen cotton shirts imported which, if manufactured in Canada, would have given employment to between 400 and 500 Canadian operators for a full year.

"This is the only item among the many lines manufactured," said Mr. Sparks, "by our group which is covered by a special item in the customs returns and is given as an example. There are large quantities of other lines imported under general items in the tariff of which we have no means of obtaining the actual figures. While importations are large, the bulk of the total consumption is of Canadian manufacture, which demonstrates that in spite of the advantages enjoyed by our foreign competitors and keeping in mind the small net protection afforded by the tariff, we are selling our product at prices below what it could be imported for. This could only be accomplished by efficient operation and a small margin of profit. It can be shown that during the unusual conditions of the last two years, standard lines of garments were at times sold at as low, or lower, prices in Canada than similar garments were sold in the United States. This is just mentioned as evidence that the Canadian manufacturer does not endeavor to take advantage of the tariff in pricing his goods"

Reference is also made to the fact that the employment given has been, through times of unusual stress, continuous and that this association has been free from all labor troubles.

The accompanying photos illustrate a new hose suspender which is unusual in construction being made of silk cord only with a non-perishable rubber ball tip. By simply placing one end of the cord underneath the edge of sock and knotting it in position while the long end is passed round the leg and caught by the rubber tip in a firm yet comfortable grip the garter is easily and quickly adjusted, and is guaranteed to stay up without stretching.

This garter is made to retail at 25 cents per pair, and should prove to be an acceptable novelty.

It is shown by Grosart & Sinton, of Montreal.

Above is an interior view of Imrie Bros. store at 1190 St. Clair Ave. West, Toronto. The feature of this is the careful arrangement of the stock. Note the manner in which the shirts are kept as shown to the right of the picture. Each one of these pigeon holes contains a size, the most frequent sizes called for are those easiest to reach. They are not enclosed in glass, and whether this lends itself to allowing the merchandise to get dirty depends on how quickly the merchandise is turned over. The proprietor in this case says they turn them over quickly. But the fixtures are simple and inexpensive. The stock is kept very neatly and that, of itself, is an appetizer to a prospective purchaser. An artist in laying the table for dinner does it in such a manner that the appetite is whetted by the spotless linen, the shining silverware, the sparkling glassware. And so, the artist behind the counter so arranges his stock that its very neatness acts as an invaluable assistant in making a sale.

Decide That It is Easier to Sell Their Stock Than Move It

So Scott Bros., of Montreal, Get Rid of Their Merchandise Rather Than Take It Into Their New Store—Will Have Advantage of Purchasing New Stock at Reduced Prices

SCOTT Brothers, haberdashers, who were formerly located at 404 St. Catherine street, west, Montreal, are now trying out a new scheme of merchandising on a side street around the corner from their former store. They have been obliged to vacate their original stand owing to the fact that it was required to make an entrance for a new movie theatre. Profiting by the experience of other haberdashers who are all endeavoring to move their stock as quickly as possible under existing conditions, Scott Brothers decided to slash prices on all their merchandise and convert it into cash rather than carry it over to their new store.

For several weeks, therefore, the front of the store was almost hidden under the placards, which announced the bargains to be had within, and the public was pleased to respond immediately to the invitation to purchase first class goods at a fraction of the price. In fact, the goods were sold out so quickly that very little was left to move to the new store, and an entirely new stock will be necessary when the new site is finally decided upon. Scott Brothers are now in a position to go into the market whenever it is advantageous to do so and will be able to sell goods bought recently at very low and attractive prices.

Newspaper advertising and personal service are to form the chief features of the firm's future campaign. They intend to mark the price of their goods so that every article sold will be an advertisement in itself for the store. And furthermore, their intention is to stock only goods which will come below the Luxury Tax level, and it is expected that very few lines in stock will be above this. Owing to their very favorable position at present, achieved by keeping their assets in as liquid a state as possible, Scott Brothers expect to maintain this attitude for the future.

WIDE RANGE OF NECKWEAR FOR SPRING

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change from existing conditions in November, 1919, when manufacturers could scarcely fill a quarter of the orders they received, and the retailer could command a profit commensurate with his outlay. What the next six months will bring forth is one of the many questions which retailers will be glad to have answered, and in the meantime they will concentrate upon every means possible to reduce their present stocks, even though at a sacrifice, and at the same time not overlook the fact that Christmas is their best chance of accomplishing this ambition. Neckwear sales are the order of the day in Montreal and at most every well-known men's store has featured a big reduction of prices. A good plan followed is to offer stock at a fixed price for all, with still greater inducements to purchase in quantity.

Blumenthals recently featured a sale of over 500 cravats at the price of $1.45 apiece or two for $2.80 and three for $4.00. These ties were nicely boxed and were in all styles and patterns. The suggestion was made at the time that these ties would make most acceptable gifts for friends, employees, etc., as they were of very fine quality. This is an idea worth spreading.

THINKS MID-SEASON PRICE CUTTING BY MANUFACTURER AND WHOLESALER UNWISE

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him to offer certain reductions on lines that had been advertised at higher prices. Had this been done at the first of the season—and he holds that it could have been done then—the retailer would not be facing some of his present problems and the readjustment of clothing prices would have been more gradual and would have come about with less dislocation of business.

Has Affected Retailer's Buying

Further than this, Mr. Barnes contends that because there have been mid-seasonal cuts by the manufacturers and the wholesalers, retailers have, to some extent, been confused in their Spring buying as a result. They have hesitated to buy because they were uncertain as to prices from their houses. Not only have shipments of goods been cut in two but the prices have also been cut in many instances, and the retailer does not know what is coming next.

As a matter of fact this contention was borne out recently by a wholesaler who chatted with Men's Wear Review on the same subject. He said that they had received advices from the mills that substantial reductions on certain lines were now possible and were, accordingly, being given. The wholesaler, in turn, passed the reduction on to the retailer, with the result that it was rather confusing the retailer because he did not know what further reductions would be given.

These matters referred to by Mr. Barnes are worth the consideration of the manufacturers, and, no doubt, give expression to similar thoughts entertained by other men in the trade.

"AS VARIETY IS THE SPICE OF LIFE. THEREFORE, I WILL GIVE VARIETY"

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"We have done business for many years in the Wall street district and have, without doubt, many of your banking and lawyer friends as customers."

This is a good, conservative letter, with a personal touch to it. Incidentally, it shows that New York merchants do not hesitate to invade the Canadian field in the retail business, just as the big mail order houses invade every district in this country. Retailers need not let their business drift out of town without a struggle and it is, perhaps, well to meet the efforts of the mail order houses in their own way.

A New Suggestion

Men's Wear of Chicago in an October issue of their publication suggested that retailers should begin to send their salesmen into the private offices and houses of their prospective customers. One of the principal objects which such a canvass has in view is overcoming the resistance to purchasing on account of unintelligent opinions that have been formed by the newspapers regarding profiteering among the retail men. If the salesman really knows his business he can quickly demonstrate that no profiteering has been done by the great bulk of the retail trade. Most men who are not in business and know nothing about it do not believe this, and Men's Wear believes that this is an effectual way to convince them of their error—incidentally, to get business. It is a novel suggestion; perhaps a little too aggressive to the Canadian retail mind. At the same time, it could be worked by the retailer who is on very intimate terms with the men in his locality. He could approach men who have held off buying and explain the situation to them and solicit business from them. The personal solicitation, if it can be worked, ought certainly to bring good results and we would be glad to learn of any man who has tried it with good results.

Conducting Novel Sales

Another way to get business during the dull times is by means of novel sales. Many of these are being run all over the country; another evidence that the Canadian retailer is not lying down and letting business drift away from him. We have reviewed a number of these sales and will review many more during the next few months, having in view that they contain suggestions to retailers all over the country which might be adopted in their particular community. It is an old adage that "Variety is the spice of life" and now is a good time to introduce variety into the retail trade. Man is the same vain creature that he has always been and an appeal to his personal appearance if made in a novel fashion will certainly bring results.

A retailer in Montreal the other day had hundreds of people coming to his store by a very simple device. He engaged a man and gave him a number, the number of his store—561 St. Catherine street, where Mr. Carmaise does business. The first person who grabbed this man was given a free overcoat or suit. It couldn't help but bring hundreds to the store, and while only one man would get the free merchandise, hundreds of others were brought to the very doors of the store to see the displays he had in the windows and the bargains he offered. Story & Story, of Winnipeg gave a cheque for $15 to customers and allowed it on merchandise to be purchased. This cheque was printed in the paper and all one had to do was to cut it out and bring it to the store and receive value for it in merchandise. Shannon & Quinn, of Hamilton, did the same thing some months ago; both efforts met with great success. A Toronto shoe man the other day gave away a hundred one-dollar bills to the first hundred customers in his store on a certain day. He had hundreds at this store that morning for one of these crisp bills.

It is a time to introduce novelty into business. Christmas provides the occasion for the introduction of many of these novelties. We should be very glad to hear from any retailer who has worked a successful stunt of this kind. It has helped you; it can help others if they know about it.

Memories

The other day an old friend of Ed. Mack's, of Toronto, stepped into his office. They got talking of the dear old days that are gone, and of the pleasant memories that hovered about the scenes of years ago. Old familiar friends were called to mind, and half-remembered things were brought to view once more.

But the pleasantest memory of all was recalled when his friend drew out of his pocket a bill of goods sold him by Mr. Mack away back twenty years ago, in 1900. It was for an evening suit and a tuxedo coat. To-day, the evening suit would cost $95, or $100, while the tuxedo would run at about $60. And what do you suppose the amount of the bill was?

Give it up?

$50.00.

Manufacturer's License Need Not Now Be Paid

Action has been taken by the Dominion Board of the R.M.A. with regard to the manufacturers' tax that has been imposed by the Government on many of the retail men throughout the country. Clothing men know that they have been obliged to take out a manufacturer's license if they made suits of clothes in their own shops, just as a clothing manufacturer in Montreal, Sherbrooke, Toronto, Hamilton, London or Winnipeg has to take out such a license. Just how iniquitous this tax has been was illustrated at the convention when it was pointed out that an old lady who made a few pickles for a living was obliged to take out this license; also a man who made a few stove pipes was obliged to do the same thing. The principle of the law has been as iniquitous to the retail clothier who made clothes in his own shop and who was obliged to pay this manufacturer's tax, collect a sales tax from the man who bought the suit, and, if the suit happened to cost more than $60, collect another Luxury Tax from him.

Although no Government action has been taken to straighten this matter out, the Dominion Board has secured a promise from the Government that no further prosecutions will be entered upon until the matter is cleaned up. Mr. Trowern pointed out that it was clearly not the intention of the bill that a retail clothier, making clothes in his own shop, should be obliged to take out a license and collect a sales tax from his customer. After consultation with the Government on the question, the Dominion Board sent out word that retailers need not further pay this manufacturer's tax when the said manufacturing is worked in conjunction with the retail trade. If a test case has to be made of it, Mr. Trowern gave his word that the R.M.A. would fight the case for any merchant who refused to comply with the regulation in this respect; this promise was made in lieu of what the Government will do by official action in a short time. President Zieman promised to be "the goat" if it were necessary, because he has refused to pay the manufacturer's license in his own business and will continue to refuse.

There seems little likelihood, however, that the Government will press this matter and retail men are safe, it would appear, to refuse to pay this license further.

Trademark the Most Precious Property That a Firm Possesses

Trademark Restores the Old Relationships—Cost of Building Up Is Very Small to the Consumer—A Passage of Arms Between Two New York Papers on Vital Matter.

Following is the reproduction of a controversy between the New York "Times" and the New York "Tribune" on a matter that is of vital importance, namely, the value of the "Name Behind." It is instructive:

The Name Behind

For bad and costly advice to the consumer, we have seldom seen the equal of the following editorial in the New York "Times.":

> "We are still willing to pay something for the stamped name that has come to be a guarantee of excellence, but more of us than in the good old days have come to realize the possibility of getting the excellence, or a tolerable approach to it, without the name, and at two-thirds or half the cost."

As a matter of plain economic fact, the name behind merchandise has been the consistent creator of better goods at cheaper prices, as a long line of manufacturers and retailers—from Henry Ford up and down—can testify and as the average consumer well knows.

It is no overstatement to rank the trademark with the great mechanical inventions of the last century; for without it large-scale production would have been a futility, lacking a large-scale market commensurate with its output. The large-scale factory, with its vast economies, would have been a business impossibility had not the trademark enabled the quantity manufacturer to build up a great purchasing public upon whom he could rely. And the moral benefit has equalled the economic. It has consistently made for reliable goods of high quality and square dealing with customers.

That is the fundamental economic fact behind every trademark. Highmindedness, the spirit of generous dealing, gains slowly with the centuries; but it is not the mainspring of economic life. The creator of a trademark is compelled to maintain his quality and sell at a reasonable price because to do otherwise is to sap all value from his trademark. It is the anonymous manufacturer, the dealer operating behind shifting, fly-by-night trade names, who tricks and skins, and seeks to put over damaged or defective goods as firsts. He can afford to use such methods, for his anonymity protects him.

Equally the advertiser of a widely known article cannot. Such a company is in the exact position of the old-fashioned man-to-man artisan of a century ago, who made his goods with his own hands, sold them to his friends and neighbors, and had to stand behind his product. When machine manufacturing came in this old relationship was lost—with damaging consequences to the consumer.

The trademark has restored the old relationship. It brings a great store or the producer of a million safety razors, or collars, or anything else bearing a famous trademark, face to face with each of a million customers. The goodwill of these million users of goods is the most precious property that such a store or manufacturer possesses; beside it factories, stores, stocks of goods, however costly, are negligible junk. The latter can be reproduced in a few weeks or months; the former is the slow growth of years of square dealing, combined with honest publicity.

The cost of building up a trademark consumes but a tiny fraction of the price paid by the consumer. In a typical illustration the cost analysis recently published by Rogers, Peet & Co. showed exactly $.0183 out of every dollar paid by a purchaser as going to advertising. This insignificant sum may be fairly regarded as what a customer, dealing with this firm, pays as insurance for the certainty of absolutely reliable goods bought and sold with the benefit of large-scale economies. It is saved many times over through these economies and through the protection against poor quality and downright fraud.

All this is common sense and demonstrated fact. We think most people understand and appreciate it. But the comment of the "Times" shows that occasional consumers are still operating on the obsolete basis of buying trash at trash prices. We are glad to repeat the truth for their benefit.

—New York "Tribune," Oct. 5, 1920.

Why Open Saturday Afternoons? Is There Any Longer a Necessity?

The firm of G. B. Ryan, of Guelph, is in favor of closing their doors on Saturday afternoon. They cannot see any particular benefit in closing the doors for half a day on Wednesday and keeping open on Saturday till a late hour in the day. It is too short a time for any of the members of the staff to take advantage of the half holiday to any good purpose, particularly if they want to go away out of the city. They do not see that keeping open on Saturday afternoons provides any particular service to their community, either. They believe that the day has passed when it is necessary to keep open on Saturday nights for the laboring classes, who cannot do their shopping other days in the week. Most factories to-day are closed at Saturday noon and it is doubtful if many of the working men spend their afternoon in shopping. The woman has become a greater factor in the purchasing of men's clothing than she used to be and a great deal of it is done nowadays by the workingman's wife. Why should the salesperson be the only person who is now required to work on Saturday afternoons and evenings?

As for the farmer, well, the Saturday market day is no longer what it used to be a quarter of a century ago, or even a decade ago. Then, it was a two or three hours' drive to the city behind the team of horses. And the whole day was spent in the city selling farm produce and buying supplies for the coming week. That is no longer the case.

"Why," said a retailer in Guelph to Men's Wear Review, "I had a farmer come in here the other day for a pair of overalls from several miles out in the country. He came while his men were eating their dinner, so he would not lose any time in the afternoon." This is typical of the times. With the automobile, which is now the property of the majority of the farmers, trips to the city are frequent during the week and it is no longer necessary to keep the store open for him on Saturday afternoons and evenings.

Ryan's requested that we bring this to the attention of the trade and we do so gladly. It seems to us, however, it is one of the innumerable things that can be dealt with by organization. If there could be some agreement amongst retail men either locally, provincially or Dominion-wide, the issue would be settled. There are many stores in the city of Toronto that not only keep open Saturday afternoons and evenings, but two or three or every evening of the week. This is a matter that might be brought up at the next provincial convention in Ottawa on February 21st and 22nd, or at the meetings of any of the local retail merchants' associations.

MEET DECLINING MARKET WITH TURNOVER

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carry goods in stock for any length of time. If a line is not moving they will bring the price down until it is sold. In this way they expect to protect themselves against any big loss should there be a general slump in the markets. To work on this basis at the proper time does not necessarily mean a loss at all; it is the delay that may mean the loss. But it certainly seems the wise thing at the present time to speed up turnover on all lines of merchandise. The many sales that are being run all over the country at the present time are methods which are being adopted to speed up turnover. We have reviewed many of these sales in the last issue of Men's Wear Review, and there are others in this issue. By studying these articles, retailers will, no doubt, get some ideas that are new to them by which they may promote the turnover that is advisable at this time.

What Stock Should Be Carried

At the same time, retailers should carry requirements for their trade. Buying is as necessary a part of turnover as selling. To refuse to carry on one's shelves the goods that are in daily demand simply because prices are declining is to court disaster. It is a form of stagnation and, in business, stagnation is another name for death. It is very easy to carry the policy of "No buying" too far, thereby allowing a competitor to run away with a good deal of your custom. If the dealer allows his stock to run too low he will send customers to his competitors and to mail order houses, and while his competitor may be taking a temporary loss, he may, at the same time, be securing a number of new customers who will prove profitable to him when conditions become stabilized. Sufficient stock should be carried to "carry on" properly and profitably.

New Brunswick Retailers Condemn Luxury Tax

On November 9th, a large number of merchants, representing The Retail Merchants' Association, of Canada, Incorporated, met Sir Henry Drayton, Minister of Finance, at the Board of Trade Room, St. John, and presented to him a strong resolution regarding the Luxury Tax, as follows:

"Resolved, that the Retail Merchants of the Province of New Brunswick, having studied closely the effect of the application of the luxury tax upon the retail business in general find that it is impossible to apply this method of taxation in such a way as to do justice to the trade and to the public. With the utmost effort on the part of the merchants, it has been found impossible to obtain anything like a uniform interpretation of the act.

"We find that the imposition of such a tax is a serious handicap to the efficiency of our sales people, and thus adds enormously to the cost of doing business. We also feel that the risk developing upon the merchant is unjust and unfair, when taking into consideration that the honor and reputation of a house will rest upon the efficiency of its most inexperienced servant.

"Experience has proven to us that the vast majority of the public resent this particular form of taxation, and with the individual, this amounts almost to a revolt, hence the loss of sales, and particularly our merchant tailors, milliners and furriers are feeling the effects of this.

"We would respectfully recommend to the Government that the Luxury Tax be discontinued at the earliest possible date, and that immediate relief be given from the present method of collecting by stamps, and that there be substituted in its stead a simple tax to be collected from the manufacturer or producer, with a greater percentage of tax on luxuries if it is deemed desirable. In making this recommendation, we are impressed with the belief that the collection of such a tax as proposed would net the Government a much larger return than the present Luxury Tax, because of the relatively small expense in collecting it and further that it would tend to remove any obstacles which now hamper trade."

This resolution was supported by addresses from three or four merchants who told Sir Henry of the evils arising from the collection of this tax by the retail merchants and all present were unanimous in their belief that the Government would net much larger returns if the collection of the Luxury Tax was put on the manufacturers where it belongs.

Sir Henry was very gracious and promised the matter every consideration.

THE CLOTHING MANUFACTURERS

Continued from page 37

(5-6) With the development of the clothing manufacturing industry in Canada, a smaller and smaller percentage of the clothing worn in the country has been imported from either the United States or Great Britain. It is not so many years ago that two well-known United States firm names were commonly known throughout Canada, one in respect to ready-made clothes and the other in connection with made-to-measure clothing. However, as the clothing industry in this country developed, this competition was felt less and less as time went on until now the percentage of ready-to-wear and made-to-measure clothes brought from either the United States or Great Britain, except for special articles, as for instance, English made overcoats and American summer clothing, and is only a small percentage of the total. Now this does not mean that the tariff has precluded the importation of British made goods, but means that the reasonable protection granted so stimulated the Canadian industry as to put it in a position to meet foreign competition, and it is provably beyond question that Canadian manufacturers have sold their goods at prices which compare favorably with prices of similar goods sold in the United States. As pointed out above, there is practically no great demand, with the exception of specialty articles, for English or United States garments. The Canadian clothing industry is ample to supply all the needs of Canada. Statistical records will show that innumerable ventures in the clothing industry have proven unsuccessful because they could not meet the onslaught of domestic competition. The industry is highly competitive. Manufacturers have the sharpest competition to meet before they can sell their merchandise and prices are cut to the very closest figures if any concern wishes to remain in business.

(7) We have endeavored to prove that the industry could not thrive without the tariff, which by assuring us the Canadian market, enables us to manufacture in goodly sized quantities. Without the tariff, we would be the victims of the highly specialized industry of the United States and we could not exist in the face of their ability to dump their surplus production were there no tariff to prevent them. In 1917 the production of ready-to-wear clothing in Canada was approximately $31,300,000. Of this amount, we will estimate that one-third was spent for raw materials imported from abroad, which would leave $20,866,666 as the amount of money which would have gone to foreign countries instead of being used in our own Dominion. If we take a ten-year period, using the 1917 basis as an average, we will see that during that time there would go out of this country $208,666,666, which now remains here to maintain Canadian workers, to help consume the products of other manufacturers and the products of the agricultural sections of our country.

It is, therefore, the firm belief of the manufacturers of men's and boys' clothing in Toronto and the neighboring district that the present policy of protection should be maintained.

TAKE YOUR LOSSES VOLUNTARY

Continued From Page 33

we get down to the rock bottom prices before the other nations do, we will be the better able to compete with other nations in the markets of the world.

Entering Serious Times

The Premier contended that we were entering on serious times. It was the duty of the business world to adjust itself. There should be a wise and generous use of credit to those merchants who are seriously trying to step down to the lower levels of prices. At the same time he did not think credit should be extended for purposes of speculation. He hoped and believed that wise counsels would prevail and that the right thing would be done to save the country from disaster.

Isn't This Sense?

You know that every January there are great clearance sales. The reason is obvious—people have bought what they need and so sales are held to create business when demand is dull. We usually wait until January, too, BUT—

We want to give the people of Montreal an unusual opportunity. Now when you need clothing and haberdashery, when you are buying gifts for friends, we are going to hold our clearance sale. For us, the sale will clear out the stock more quickly than will be possible in January.

Of course there is no money in such a sale for us. But to be absolutely frank, there is no money for us in this business at all until we dispose of the present merchandise and replace it with new merchandise on the present market values. The sale will shock our fellow merchants—we are sorry for that. But the sale will give you the lowest prices we have ever had before Christmas—we are glad of that—mighty glad. And for us, the sale will clean out our cases, it will move our stock—and that's what we must do.

The above is the explanation given in a full-page advertisement of Blumenthal Sons, Ltd., of Montreal, in which they announce a January Clearance Sale in December.

READJUSTMENT IN FULL SWING

Continued from page 44

stock will be sold at a price based on today's factory costs. Without exaggeration, this means a saving to our customers of from fifteen to fifty per cent., with an average reduction of thirty-five per cent. Nor is this sale for the purpose of raising money. And certainly it is not for the purpose of disposing of goods bought for sale purposes. Of course we frankly admit that while the main reason for this sale is to give our customers the benefit of the drop in prices, there is also a selfish reason. We firmly believe that those merchants who are first to realize that the return to normal prices is not only best for the consumer, but best for themselves, will win the permanent goodwill of the buying public. It is to hasten the return to pre-war prices that we propose to clear this stock. We know we can immediately repurchase similar merchandise which we, in turn, can sell at these sale prices and earn our fair margin of profit. Because our new stock will be bought at low prices, this will enable us to undersell the merchant who endeavors to 'hang on' to his merchandise bought at high prices. We believe our immediate loss in profits will be more than made up in the new customers we bring to our store."

Walker's Clothes Shop, Toronto

"There is no use concealing the truth" admits Walkers' Clothes Shop, of Toronto, in announcing a "Readjustment Sale." "The conditions are universal. Everybody is laying off, looking for price readjustment. While readjustment is coming it is coming slowly, but we have determined to speed up business although it involves a sacrifice on prices already the lowest in town. Nevertheless we prefer hot selling to cold storage. In that spirit we present our entire Fall and Winter stocks at compelling and startling price readjustments."

OTTAWA

Men of Ottawa are getting great concessions in the matter of clothing prices just now. Among the many firms advertising attractive bargains may be mentioned Macdonald's Men's Wear, Limited, Bank and Queen streets, who are running a "Cost-price Sale." Any suit or overcoat in the store at 25% discount; caps up to $5, for $2.98; velour hats up to $15, at $7, and felts at $3.69, instead of $8.

Rice & Pye, clothiers, Bank and Albert streets, have cut prices to the limit and crowds have patronized the store.

A. J. Freiman, Rideau street, gave special values in overcoats, placing $40 lines on sale at $25, and $60 values at $35. As the materials included meltons, kerseys, friezes, chinchillas, tweeds, and comprised 700 overcoats to choose from, sales were easy. In the boys' section, $20 coats sold at $13.95 and $15 lines at $8.95, for boys from 9 to 14 years.

L. E. Stanley & Company, Limited, Rideau street, offered specials in overcoats for men and boys at $25, $18, $15 and $12.50.

ADDING 500 SALESMEN

Continued from page 45

"During the two and a half months this contest was going on there were over 5,000 individual ballots deposited in the ballot box, ranging from 100 to 5,000 votes each, as was explained to you before, each $1 purchased entitling the customer to 100 votes.

"Another fact was outstanding, that the volume of business represented by the actual ballots deposited, when totalled, represented some 60 per cent. of our turnover during that period, showing that this percentage of our customers became interested in the contest and lent their support to some of the candidates.

"One important thing, too, was the necessity of our excluding anyone from entering into the contest who was employed in the store from being a contestant, and the necessity of our employees being entirely neutral. In order to maintain this we had from day to day a list of names of contestants. These were available to all when securing ballots and it was left entirely to the customer as to who they would cast their ballot for."

HANDLING SAFETY RAZORS

Continued from page 50

to carry them, because our customers want them, and if we find our customers want a thing we certainly get it for them, if it does not run into too much money. Razors don't; yet there is a good profit in them. It is a clean stock, and a small display of them is about all that is necessary to keep the line before our customers." In addition, Mr. Wylie carries a small stock of soaps and brushes.

De Youngs Carry Them

De Youngs, who have a number of stores in Toronto, also carry safety razors and say they find them very profitable. "I know there are not many furnishers in the city carrying safety razors, but we have found them all right," said a salesman to Men's Wear Review. He also pointed out that it was one of the service arms of the business that did not run into much money, yet gave a good profit and particularly helped along their Christmas trade. De Youngs have a section of their front windows dressed with safety razors, with a few in the handsome cases that make such a suitable Christmas gift. Their salesmen take occasion to introduce and demonstrate the safety razors to prospects, and this has resulted in pushing quite a number of sales. Although they have not handled the line very long, they find it successful.

Another Reason for Handling

A merchant doing business near departmental and drug stores on St. Catherine street, Montreal, took the view that it did not pay to handle safety razors in a locality where there were department stores and drug stores and other stores handling them. This view, however, did not agree with another merchant, also in the same locality, who felt that these were very good reasons for handling the razor. "Men are the chief purchasers, it appears," he said to Men's Wear Review, "except at this time of the year, when the women are large buyers of this commodity. When at this season of the year they find the department stores too crowded to get the attention they want, they generally come across to us and make their purchases here. We find that by being patient with the feminine customer we make many friends among them who return again and again. They get easily confused in the larger stores with the many brands that are carried, and so we score in being able to give them better service and show a personal interest in their needs, which means everything to women customers."

Hints on Window Display

Window Trimmer Says Too Many Lines of Merchandise Should Not be Used—Window Should be Always Working—Use of Show Cards.

ON THIS page is a very neat display of accessories shown by the Macdonald Bros., of Guelph. The danger into which many display men drift in dressing an accessory window is to have it much too crowded; this display escapes that danger exceedingly well. To the display man who is dressing a much smaller window than this, the same principles as are followed out in this window are good. The mere fact that a window is small is no reason for crowding it. A much more effective display can be made in the ordinary sized window with three or four shirts, a couple of pairs of gloves, a walking stick or two and a sprinkling of neckties than with bunches of shirts with six or a dozen in them, whole boxes of gloves, long rows of neckties, etc. The passer-by is not so much interested in the quantity of the stock you carry as the style and the quality of it, and these characteristics of your merchandise can be effectively displayed by the use of few rather than many accessories. These principles do not apply so readily in a display as outlined in a picture of E. R. Charles's store, which also appears in this issue.

W. Hallgarth is the display manager of the Macdonald Bros.' store. In conversation with him regarding window trimming, he pointed out that the one thing to be avoided in the dressing of a window was the use of too many lines of merchandise. It is his custom to usually show just one line of merchandise in a window, but in the case of a men's clothing window, he puts a few furnishings in to liven it up and add a little variety to it. But even before he starts to dress the window, he has planned it out thoroughly and, in his mind's eye, he knows exactly what that window will look like when it is finished. There are display men who make a habit of putting a large quantity of goods in the window, quantities of different lines of goods, and plan their window after they have the goods in it, roughly strewn around. Mr. Hallgarth dissents from this view—as, indeed, most good display men do—and he plans the whole thing before he starts. Another point emphasized by Mr. Hallgarth was that the window should be thoroughly cleaned before it is dressed.

It is the view of Mr. Hallgarth that a window should be "working" all the time, that is, it is a salesman like every other clerk in the store, and there is no reason why it should be idle. There is a point here well worth noting. There is nothing inviting to a shopper in a drawn window blind. If the store blinds are down, the shopper gets the impression that there is more or less of a house cleaning going on, things are upset, and, therefore, he will not bother going in there. Mr. Hallgarth tries to avoid this by having the window vacant only during the few minutes when the window is being cleaned. He also keeps the blinds up when he is dressing the window so that people will not get the impression referred to above. He wants people to know that that window is working and is always on the job as a salesman.

Show cards are displayed in every window of the Macdonald Bros. In the case of men's suits, a ticket is put on every suit. Mr. Hallgarth is a firm believer in the use of the show card.

The little touch of nature in the above window is a valuable asset to its whole effectiveness.

De Young Co., which conducts several stores in Canada, have purchased the "Square Clothes Shop" at 61 Queen street west, Toronto.

A Modest Trousseau

President-elect Harding of the United States has recently ordered his inaugural trousseau. Here it is:—

1 grey-gold lounge suit.
1 pair "knickers," same material.
11 business suits (variety—from blue serge to tweeds).
3 overcoats.
6 pairs of striped trousers.
6 silk vests.
2 cutaway ("diplomatic") suits.
2 full dress suits.
2 tuxedos.
1 frock overcoat.
2 spring topcoats.
6 pairs flannel trousers.
12 fancy vests for tuxedo suits.

International Trades Exhibit

TO BE HELD IN LONDON, ENG., IN MARCH, 1921

The second annual Clothing, Outfitting and Woollen Trades Exhibition will be held in the Royal Agricultural Hall, London, Eng., from March 8, to 18, 1921. This exhibition will be supported as usual by many hundreds of great British manufacturers in the various branches of the textile industry.

Admission is confined to trade buyers only, who should receive complimentary tickets of admission through the International Trades Exhibitions, Ltd., Broad Street House, Broad Street, London, E.C.2, and also through the medium of the exhibitors. If, however, any of the trades crossing to England wishes to visit any of the exhibitions, his trade card will ensure admission.

The second textile exhibition, the 13th Annual Drapery, Textile and Women's Wear Exhibition, will be held in the same place from April 4 to 15.

Tickets for either of these exhibitions may be obtained from the abovementioned source.

Have Moved To New Quarters

WM. H. LEISHMAN & CO., LTD., ON SPADINA AVE.

William H. Leishman & Co., tailors, of Toronto, who for some years have conducted their business on Temperance St., have recently moved to new quarters, 192-194 Spadina Ave. The new quarters are more commodious than the former ones and afford better opportunities for carrying on their work because of increased space and better lighting facilities.

Garment Workers' Wages Under Discussion in Toronto and Montreal

IN connection with the current reports concerning the stagnation which is characterizing the clothing industry in Montreal, Men's Wear Review is informed that there is no cause for the alarm which has been sounded by certain firms interested in the manufacture of clothing. According to A. A. Sandeman, managing director of the firm of E. A. Small Co., Ltd., the manufacturers of Fit-Reform clothing, the clothing manufacturer who can "hand over the goods" is enjoying fair business with good prospects for next Spring. Mr. Sandeman pointed out that during the period between the selling seasons manufacturing is naturally not in full swing. At the present time, he stated, the manufacturers of the poorer quality clothes are having a slack time because "the public demands the higher quality of clothing." The reason for the slowness of the market for clothing this Fall has been the lateness of the appearance of the cold weather. Now that this is beginning to put in an appearance, the trade is beginning to become brisk again.

Nevertheless, with the advance of sales once more and the gradual return of the trade to normal Winter and Fall conditions, Mr. Sandeman stated that trade is not quite on such a good footing as it has been in the past at this time of the year. There has been a very slight reduction in the prices of woolens from the English and Scotch factories, but this has not been anything like as much as some wholesalers and importers believe. In Mr. Sandeman's opinion, the decline has not averaged more than 5 per cent. "Of course," he added, "some manufacturers have cut their prices, including our own firm, but ultimately either wages will have to come down or the rate and volume of production must increase.

"At the present moment I cannot do better than echo the statements of a well-known politician who said in talking of manufacturing, that there was not rope enough produced in England to hang all the pessimists who exist during a period of depression."

Dark Hour Before Dawn

Mr. Lanigan, of the Campbell Manufacturing Company, is another supporter of the theory that there is no reason to be alarmed at the existing situation in the clothing trade and that there is the darkest hour which precedes the dawn. Mr. Lanigan believes that the trade is only passing through a natural and quite ordinary period of depression from which it will recover. As to the rumors that all the larger firms excepting one or two had closed down and that only small shops employing a few hands were working, Mr. Lanigan considered that there was absolutely no foundation for any such statements.

According to G. W. Ramaker, labor representative of the Montreal clothing manufacturers, and Lazarus Marcovitz, of the local branch of the Amalgamated Clothing Workers of America, plans for the future now being considered jointly by the manufacturers' and workers' representatives will come to a head this month, when the date on which the present working wage agreement between the employees and employers expires both in Montreal and Toronto. The existing agreement calls for a standard scale of wages in the clothing factories of from $27 to $50 a week.

Labor Leader's View

Mr. Marcovitz pointed out that a recently circulated report to the effect that some tailors were making as high as $90 per week was absolutely untrue. "In fact," said Mr. Marcovitz, "the workers do not even get all provided for under the standard scale. They only get paid for the time they work, and in recent months few have been working full time, some only two or three days a week. Some women workers have been making as little as eight or nine dollars a week." According to the same official, there are some 3,500 women among the workers in the industry out of the 6,000 employees, and of this number about 2,500 are French-Canadians.

According to Mr. Ramaker, the manufacturers want to treat labor absolutely fairly and justly as a matter of policy and that means they intend to give labor the "big say" as to what will happen in the clothing industry next year. As a class the manufacturers do not want to see wages reduced, but nothing definite in the matter has been done up to this date.

The manufacturers' executive council are holding meetings to discuss the various knotty problems connected with the readjustment, and one thing seems certain, that clothing prices must come down, but just how far down, no one can yet say. Clothiers are today selling goods at ten to thirty per cent. less than cost—because they can now replace their stock material at that much less than the cost of materials at the time they made their purchases.

According to Mr. Ramaker, the manufacturers will hold a meeting with representatives of the Amalgamated Union in an effort to stabilize the whole matter of clothing production. How it will be done is still a matter of controversy between the workers and manufacturers.

OTTAWA

The Two Macs, Limited, Sparks, Queen and Bank streets, offered $55 and $60 suits at $45; $55 overcoats at $45, and "Money back if the performance falls short of the promise." Odd tweed trousers, worth $8.50, for $6.

Popular-Priced Men's and Boys' Clothing

Well made from up-to-date, saleable materials and at a price which will meet present-day competition.

IT WILL PAY YOU

to get our quotations before placing orders.

The Gardner Clothing Manufacturing Co.
Wholesale Clothing Manufacturers
645 St. Valier St., Quebec

A.P.H. Pants

Guaranteed all pure sheep wool. Best and strongest working pants in Canada. Ask for price list and sample.

CLAYTON & SONS, HALIFAX

Telephone East 7526

GOLD BROS.
Manufacturers of
Boys' and Juveniles' Clothing
930 St. Lawrence Blvd. Montreal

TWO COURSES
ADVERTISING and SHOW CARD WRITING
should interest many young men in men's wear business. Write the Shaw Correspondence School, 393 Yonge St., Toronto, for particulars.

SHOWER PROOF GARMENTS FOR Ladies and Men

We specialize in the manufacture of High-Class Garments made from English Gabardines (wool and cotton).
Neat-fitting, stylish, comfortable and absolutely dependable.
Our Salesmen will shortly be showing samples for Fall and immediate.
Special discount to the wholesale trade.

SCHWARTZMAN BROS.
1448 St. Lawrence Blvd. Montreal

When writing advertisers kindly mention having seen the ad. in this paper.

Richard Haworth and Company Limited, England

KANT KRACK
TRADE MARK REGISTERED

COMPOSITION COLLARS

MADE IN CANADA

May we take this opportunity to express our appreciation of pleasant business relations by wishing you

A MERRY CHRISTMAS
and a
HAPPY, PROSPEROUS
NEW YEAR

May we ever have your kind consideration.

YOU can't tell a KANT KRACK from a linen collar.

A stylish, economical collar that will outlast at least six linen collars and save on an average of ten dollars a year in laundry bills—a collar that is cleanable in an instant and one that cannot be told from an ordinary linen collar — that's KANT KRACK — the collar that sells so well and gives such satisfaction. Why not order a stock to-day?

One Grade Only, And That The Best

12 to 18½

The
Parsons & Parsons Canadian Company
HAMILTON - CANADA
ESTABLISHED IN U.S.A. IN 1879
ESTABLISHED IN CANADA IN 1907

13 to 18

ENGLISH MEN'S WEAR

The "LOOM" Brand Goods

Silk Ties	Belts
Knitted Ties	Braces
Silk Squares	Hosiery
Collars	Underwear
Shirts	Mufflers
Pyjamas	Motor Scarves
Bath Robes	Handkerchiefs
Smoking Jackets	Walking Sticks
Dressing Gowns	Buckingham Zephyrs

J. H. BUCKINGHAM & CO., LTD.
(Manufacturers and Warehousemen)
4, 5, 6, 7 and 8 Ropemaker Street, London E.C. 2
Cable address—"Neckwear London."

"Blizzardeen" Raincoats.
"Carlington" Overcoats.
"Heath" Ready-to-Wear Suits.
Sports' Jackets and Trousers.
Flannel Trousers.
Fancy Vests.

Works:—Basingstoke, Leeds, Reading, Fleet Lane, London E.C. 4; Golden Lane, London E.C. 1; Hackney, London E. 8.

GERRISH, AMES & SIMPKINS, LTD.
(Manufacturers)
63 to 67 Carter Lane - London E.C. 4
Cable address—"Obligable, London."

Canadian Representative:
SIDNEY J. CLAYTON
60-62 FRONT STREET, TORONTO
PHONE ADELAIDE 4449

THE J.B. GOODHUE CO. LTD.
ROCK ISLAND, QUE.
MANUFACTURERS OF
STAR BRAND
OVERALLS, SHIRTS, PANTS &c.

SELLING OVERALLS?

Do you stock overalls, or are they a Real Selling Factor and Trade-Getter to your store?

STAR BRAND OVERALLS

are built to sell, wear, and satisfy your customers. You will get him back

BECAUSE

Star Brand Overalls are made of the best material, double-seamed and sewn, reinforced to stand the wear and tear. You sell him Service and get his trade.

"It's a Good line to carry."

The J. B. Goodhue Co., Ltd.
ROCK ISLAND, QUE.

MONTREAL
211 Drummond Bldg.

OTTAWA
76 O'Connor St.

YOU GET PRICE-PROTECTION

Plus--

The Highest Quality Materials When You Order

BROPHEY

UMBRELLAS - SUSPENDERS
Or Other BROPHEY Merchandise

THE BROPHEY PRICE-PROTECTION POLICY means that you can order right now for later delivery at present market prices and, if between the receipt of your order and its delivery, the price rises, you pay only the price your order calls for—BUT, if the price GOES DOWN, you pay the lower price in effect at the time of shipment.

This PRICE-PROTECTION coupled with BROPHEY QUALITY, both in the freshness and newness of materials, creates a still further attractive proposition for the BROPHEY retailer.

THE BROPHEY SUSPENDER CO., LIMITED
AND
THE BROPHEY UMBRELLA CO., LIMITED

266 King St. W.
TORONTO
Salesroom and Factory

133 Bleury Street
MONTREAL
Salesroom and Factory

JAMES CLOTHES

Don't Mistake the Name

We have a large stock of men's and boys' overcoats made up in smart styles which must be reduced.

Drop us a line with your requirements and we will be pleased to submit our sacrificing prices.

JAMES & CO.
Limited
200-206 Adelaide St. W., Toronto

TRADE Hanson MARK

IT APPEARS ON ALL OUR SOCKS

Your reputation—*what is it worth?*

To your business it means success, so why risk it by selling "so-called" quality Socks? "Hanson" Socks are guaranteed Socks—guaranteed to wear well and give entire satisfaction. We make a specialty of sock-making, so why gamble with your reputation? Make your next sock order Hanson's and play safe.

If for any reason you have not ordered through our representative, send order direct to the mill. It will have our personal attention.

GEORGE E. HANSON
HULL, P.Q.

100% MEMBERSHIP

On Wednesday, Oct. 20, the Association of Canadian Advertisers endorsed the statement of W. G. Steward of Goodyear Tire and Rubber Company that all trade newspapers should be required to furnish audited statement of circulation.

Every publication issued by MacLean Publishing Company is a member of Audit Bureau of Circulations.

Advertisers who are members of A. C. A. and those who are not would be acting in their own interests and in the interests of Canadian publishers by insisting that every publication in which their advertisements appear should come out into the open and furnish a statement of circulation certified by some independent organization such as A. B. C.

The following MacLean publications will gladly send A. B. C. statement of circulation on request:

TRADE NEWSPAPERS
DRY GOODS REVIEW
HARDWARE AND METAL
DRUGGISTS' WEEKLY
CANADIAN GROCER
SANITARY ENGINEER
MEN'S WEAR REVIEW
BOOKSELLER AND STATIONER
CANADIAN MOTOR, TRACTOR AND IMPLEMENT TRADE JOURNAL

MAGAZINES
MACLEAN'S MAGAZINE
FARMERS' MAGAZINE

TECHNICAL NEWSPAPERS
POWER HOUSE
CANADIAN MACHINERY
CANADIAN FOUNDRYMAN
MARINE ENGINEERING
PRINTER AND PUBLISHER

COMMERCIAL NEWSPAPER
THE FINANCIAL POST

BOYS' LION BRAND CLOTHING

Boys Really Like Our Clothes!

and boys always know what they like —and want.

There is a cut and make in "LION" BRAND Boys' Bloomers that is different from the ordinary.

The pockets are made to stand the wear that a boy always gives his pockets.

Feature "LION" Brand and you will get the trade.

The JACKSON Manufacturing Co., Limited

Makers of the "Lion" Brand Boys' Clothing

CLINTON, ONTARIO

Factories at Clinton, Goderich, Exeter and Hensall

"Craftana"

Registered No 262005

THE HALL-MARK OF

Maximum Comfort and Durability at Minimum Cost.

FIRST IN THE FIELD AND STILL LEADING.

Manufactured on THE GRADUATED PRINCIPLE, and Commencing with TWO THREADS in the TOP, it increases in WEAR-RESISTING PROPERTIES as it descends.

Thus THE LEG HAS THREE THREADS, THE INSTEP AND FOOT FOUR, and the HEEL and TOE FIVE, making it essentially

A HALF HOSE FOR HARD WEAR.

ABSOLUTELY SEAMLESS
PERFECT IN FIT
GUARANTEED UNSHRINKABLE

THE ACME OF PERFECTION IN FOOTWEAR.

To be had from any of the Leading Wholesale Dry Goods House

A Seasonable Suggestion

Heavy, Untearable

TWEED PANTS

Plain or Striped

For Immediate Delivery

DAVIS BROS.

HAMILTON - CANADA

The Deacon Shirt Co.
Belleville Ontario

We take this opportunity to extend to all whom we have been privileged to serve, our Heartiest Wishes for Christmas and the New Year.

Attract the "Best" Custom by featuring "CEETEE"

THE PURE WOOL
UNDERCLOTHING
THAT WILL NOT SHRINK

The "CEETEE SHEEP" trade mark is what your best customers look for when buying wool underclothing—there is only one grade and that the highest.
Turnbull's underwear, which competes with every other manufactured in Canada, sells on merit and every garment is backed by 60 years' experience—it is made in all weights—sizes and prices to suit every requirement—and bears the diamond-shaped label as illustrated.

TURNBULL'S UNSHRINKABLE NATURAL WOOL

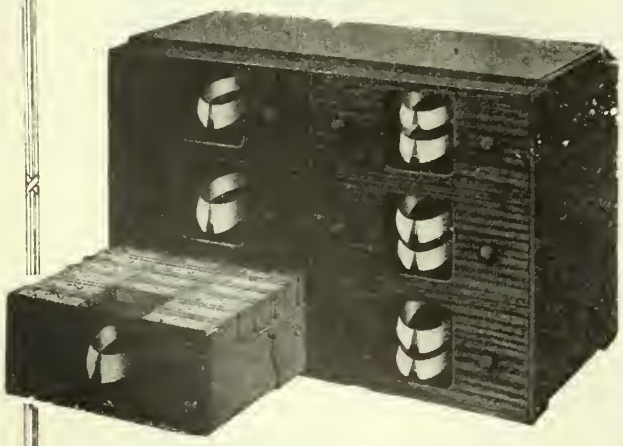
The C. Turnbull Co. of Galt, Ontario

Also Manufacturers of Turnbull's Ribbed Underwear for Ladies and Children and Turnbull's "M" Bands for Infants.

GUARANTEED UNSHRINKABLE CEETEE PURE WOOL

THIS TRADE MARK IS ON EVERY GARMENT

CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE CEETEE



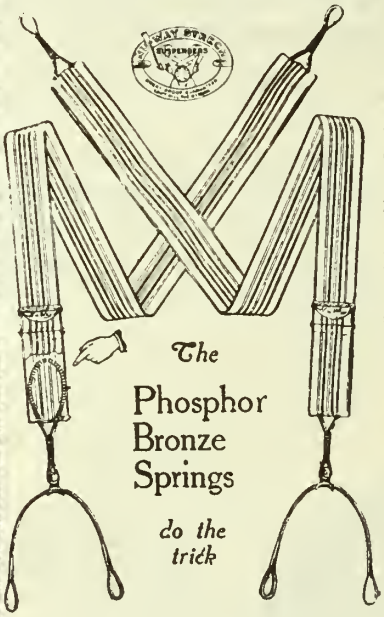
Selling Collars

The New-Way Collar System is an innovation, but a successful one, as it brings every style in sight of a customer and every size in instant reach of the salesman. This is only one of the hundreds of features of the New-Way System for men's wear.

Let us explain the system

Jones Bros. & Co., Ltd.
29-31 Adelaide St. W.
Toronto

Your Customers



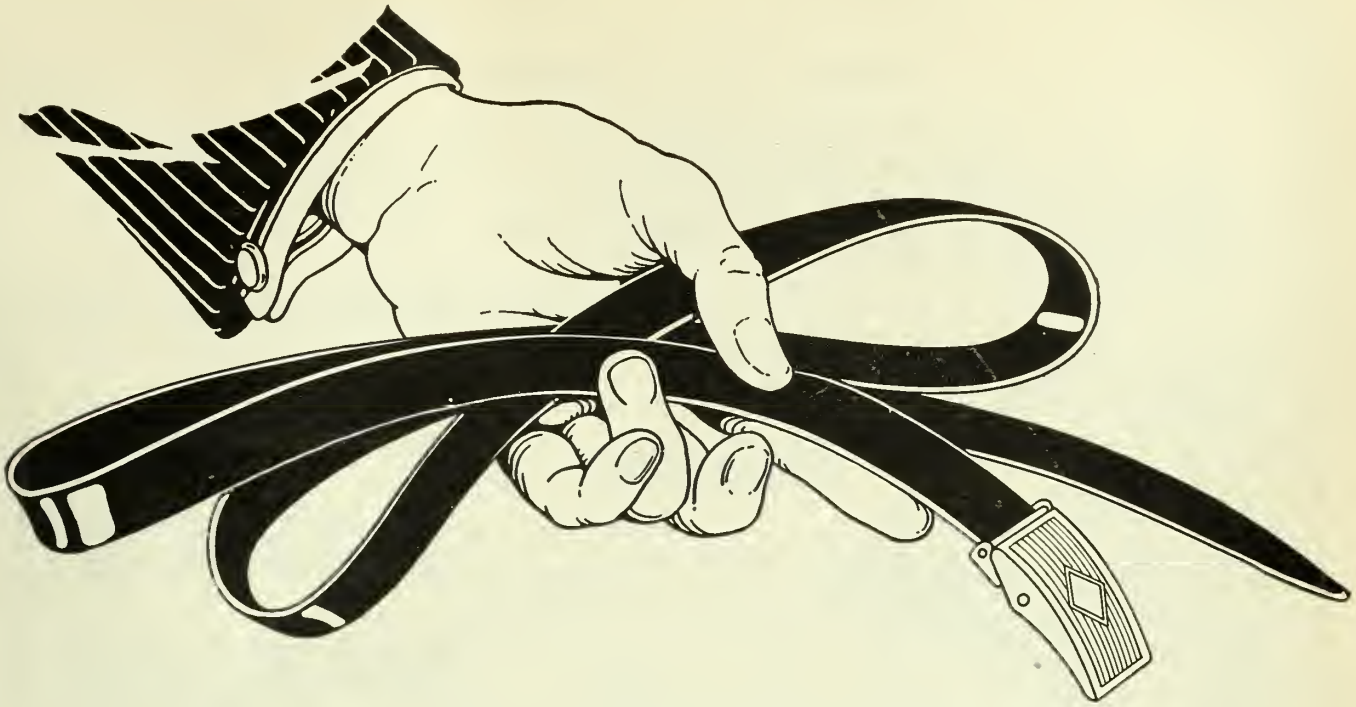
will appreciate this style of Suspender because it is built for service.

—and it will help to give you what we Wish to all—

A Very Merry Christmas and Prosperous New Year

The Phosphor Bronze Springs do the trick

Nu-Way Strech Suspender Co.
MANUFACTURERS
St. Thomas, Ontario



The Ideal Gift—

INDIVIDUALLY BOXED!

The ideal Christmas Gift is a Marathon Washable Flexyde Belt—

And for the holiday trade you can secure them in **individual boxes!**

This year your customers are going to look for new gifts that are useful, novel, serviceable and **reasonably priced—**

that's the Marathon Belt!

And when it is packed in individual boxes, it makes the neatest package for Christmas you could offer.

The fastest selling belt in the world ---and the biggest belt value!

Retail Price in Canada

$1.50

No Charge for Xmas Boxes

Other models with initial buckles, 12 to 18-carat gold front buckles, etc., reasonably priced.

Here's a gift that bespeaks quality, character and refinement, and yet it is so reasonably priced—

You know there will be a heavy demand for Marathon Belts for Christmas gifts—display them prominently throughout your store.

There is no extra charge whatever for these individual boxes, so take advantage of it and place your holiday order at once.

Send orders direct to your Marathon Belt distributor.

JONES & ROBINSON, BROCKVILLE, ONT.

Exclusive Canadian Distributors of Marathon Flexyde Belts. *Full line carried in stock at all times.*

MARATHON
WASHABLE FLEXYDE
BELTS

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Men's Wear Ads. That Pull

Mr. Clothier, are you satisfied with the percentage of customers who visit your store as a result of your advertisement in the daily or weekly newspaper? Would you like some new, practical ideas to help you get more people into your store?

Perhaps you can present your goods to the public through the newspaper in a more effective style that will get you ten, twenty, or a hundred more customers, by using the best ideas of successful clothiers.

We read all newspapers published in Canada as a business and can collect for you the cleverest and most striking ads.—those with new selling points and new ideas—and send them to you. A scrap book with 50 or 100 of these advertisements kept for reference would be of real practical use to you. The price is 5c a clipping for collections of 50 or over.

CANADIAN
PRESS CLIPPING SERVICE
143-153 UNIVERSITY AVENUE
TORONTO

Dominion Raynsters

"Made-in-Canada" Raincoats

are a Family Affair

You can sell Dominion Raynsters to every member of the family because they are made in pleasing styles for men and women, boys and girls—for business, shopping and school, for everyday and dress needs.

The Dominion Raynster line offers the dealer a wide variety of models in patterns that are noticeably attractive. More than this, DOMINION RAYNSTERS give the dealer a line of absolutely waterproof raincoats that are unconditionally guaranteed. Every DOMINION RAYNSTER bears the guarantee label as an assurance of style, quality, workmanship and satisfaction.

When you stock DOMINION RAYNSTERS you have behind you the largest rubber organization in Canada to back up your store with the right styles and right quality, and to back up your sales force with persistent advertising.

Write the nearest service branch for the latest styles and price list.

Dominion Rubber System Service Branches

are located at

Halifax, St. John, Quebec, Montreal, Ottawa, Toronto, Hamilton, Brantford, Kitchener, London, North Bay, Fort William, Winnipeg, Brandon, Regina, Saskatoon, Calgary, Lethbridge, Edmonton, Vancouver and Victoria.

CANADIAN CONSOLIDATED RUBBER CO. LIMITED
DOMINION RUBBER SYSTEM
AND ASSOCIATED COMPANIES

"PROGRESS"

A NEW STARCHED

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Immediate Delivery

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Winnipeg

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